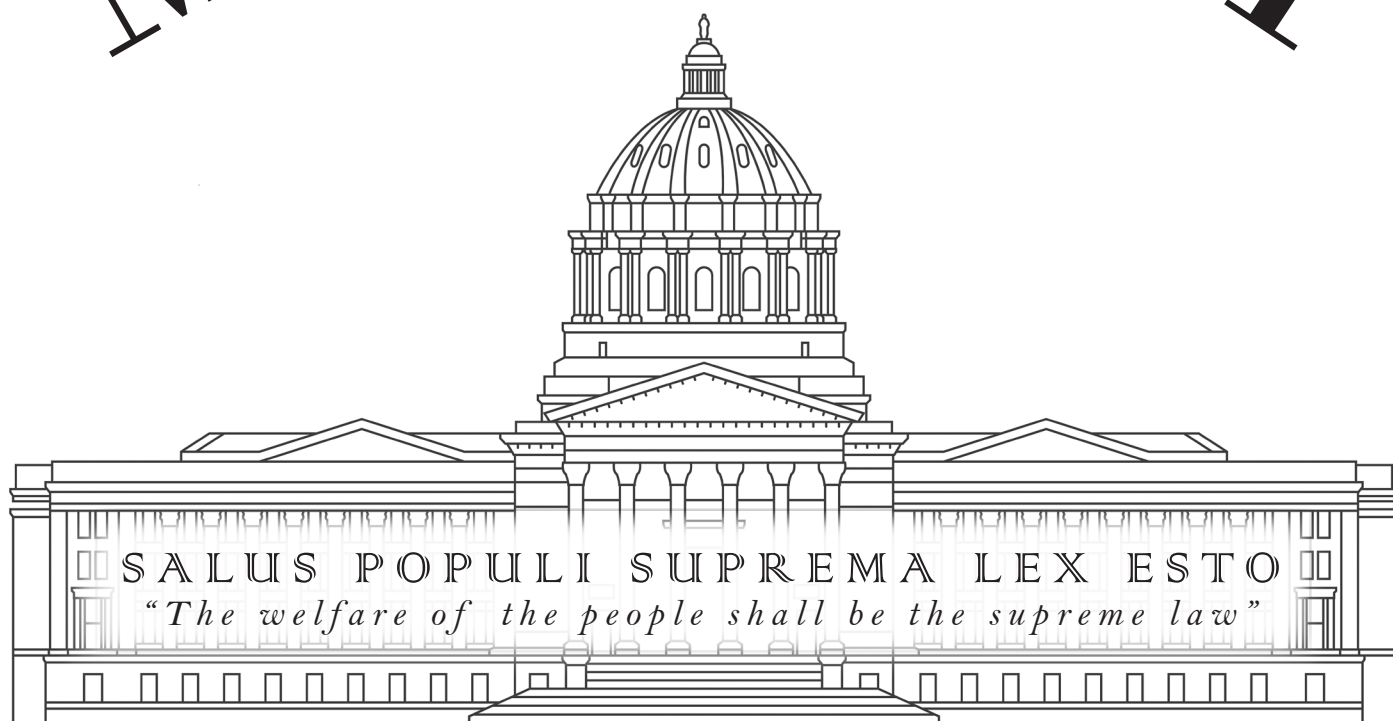


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December 1, 2025

MISSOURI



REGISTER

Denny Hoskins



Secretary of State

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MISSOURI



REGISTER

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Documents will be accepted for filing on all regular workdays from 8:00 a.m. until 5:00 p.m. We encourage early filings to facilitate the timely publication of the *Missouri Register*. Orders of Rulemaking appearing in the *Missouri Register* will be published in the *Code of State Regulations* and become effective as listed in the chart above. Advance notice of large volume filings will facilitate their timely publication. We reserve the right to change the schedule due to special circumstances. Please check the latest publication to verify that no changes have been made in this schedule. To review the entire year's schedule, please see the website at sos.mo.gov/adrules/pubsched.

HOW TO CITE RULES AND RSMO

RULES

The rules are codified in the *Code of State Regulations* in this system–

Title	CSR	Division	Chapter	Rule
3 Department	<i>Code of State Regulations</i>	10- Agency division	4 General area regulated	115 Specific area regulated

and should be cited in this manner: 3 CSR 10-4.115.

Each department of state government is assigned a title. Each agency or division in the department is assigned a division number. The agency then groups its rules into general subject matter areas called chapters and specific areas called rules. Within a rule, the first breakdown is called a section and is designated as (1). Subsection is (A) with further breakdown into paragraphs 1., subparagraphs A., parts (I), subparts (a), items I. and subitems a.

The rule is properly cited by using the full citation; for example, 3 CSR 10-4.115, NOT Rule 10-4.115.

Citations of RSMo are to the *Missouri Revised Statutes* as of the date indicated.

Code and Register on the Internet

The *Code of State Regulations* and *Missouri Register* are available on the Internet.

The *Code* address is sos.mo.gov/adrules/csr/csr

The *Register* address is sos.mo.gov/adrules/moreg/moreg

These websites contain rulemakings and regulations as they appear in the *Code* and *Registers*.

Rules appearing under this heading are filed under the authority granted by section 536.025, RSMo. An emergency rule may be adopted by an agency if the agency finds that an immediate danger to the public health, safety, or welfare, or a compelling governmental interest requires emergency action; follows procedures best calculated to assure fairness to all interested persons and parties under the circumstances; follows procedures which comply with the protections extended by the Missouri and the United States Constitutions; limits the scope of such rule to the circumstances creating an emergency and requiring emergency procedure, and at the time of or prior to the adoption of such rule files with the secretary of state the text of the rule together with the specific facts, reasons, and findings which support its conclusion that there is an immediate danger to the public health, safety, or welfare which can be met only through the adoption of such rule and its reasons for concluding that the procedure employed is fair to all interested persons and parties under the circumstances.

Rules filed as emergency rules may be effective not less than ten (10) business days after filing or at such later date as may be specified in the rule and may be terminated at any time by the state agency by filing an order with the secretary of state fixing the date of such termination, which order shall be published by the secretary of state in the Missouri Register as soon as practicable.

All emergency rules must state the period during which they are in effect, and in no case can they be in effect more than one hundred eighty (180) calendar days or thirty (30) legislative days, whichever period is longer. Emergency rules are not renewable, although an agency may at any time adopt an identical rule under the normal rulemaking procedures.

TITLE 12 – DEPARTMENT OF REVENUE
Division 10 – Director of Revenue
Chapter 41 – General Tax Provisions

EMERGENCY AMENDMENT

12 CSR 10-41.010 Annual Adjusted Rate of Interest. The department is amending section (1) and adding section (4).

PURPOSE: This emergency amendment establishes the annual adjusted rate of interest to be implemented and applied on taxes remaining unpaid during calendar year 2026, and where to locate the calculated rates in the future.

*EMERGENCY STATEMENT: The director of revenue is mandated to establish not later than October 22 annual adjusted rate of interest based upon the adjusted prime rate charged by banks during September of that year as set by the Board of Governors of the Federal Reserve rounded to the nearest full percent. This emergency amendment is necessary to ensure public awareness and to preserve a compelling governmental interest requiring an early effective date in that the amendment informs the public of the established rate of interest to be paid on unpaid amounts of taxes for the 2026 calendar year. A proposed amendment, that covers the same material, is published in this issue of the **Missouri Register**. The director has limited the scope of the emergency amendment to the circumstances creating the emergency. The director has followed procedures calculated to assure fairness to*

*all interested persons and parties and has complied with protections extended by the **Missouri and United States Constitutions**. Emergency amendment filed October 20, 2025, effective January 1, 2026, expires June 29, 2026.*

(1) Pursuant to section 32.065, RSMo, the Director of Revenue upon official notice of the average predominant prime rate quoted by commercial banks to large businesses, as determined and reported by the Board of Governor's of the Federal Reserve System in the Federal Reserve Statistical Release H.15(519) for the month of September of each year has set by administrative order the annual adjusted rate of interest to be paid on unpaid amounts of taxes during the succeeding calendar year as follows:

Calendar Year	Rate of Interest on Unpaid Amounts of Taxes
1995	12%
1996	9%
1997	8%
1998	9%
1999	8%
2000	8%
2001	10%
2002	6%
2003	5%
2004	4%
2005	5%
2006	7%
2007	8%
2008	8%
2009	5%
2010	3%
2011	3%
2012	3%
2013	3%
2014	3%
2015	3%
2016	3%
2017	4%
2018	4%
2019	5%
2020	5%
2021	3%
2022	3%
2023	6%
2024	9%
2025	8%
2026	7%

(4) For all calendar years starting January 1, 2026, or after, the director of revenue shall compute the annual adjusted rate of interest and shall post the rate on or before October 22 of each year on the taxation page of the department's website at dor.mo.gov/taxation/ to comply with the provisions of section 32.065, RSMo.

*AUTHORITY: section 32.065, RSMo 2016. Emergency rule filed Oct. 13, 1982, effective Oct. 23, 1982, expired Feb. 19, 1983. Original rule filed Nov. 5, 1982, effective Feb. 11, 1983. For intervening history, please consult the **Code of State Regulations**. Emergency amendment filed Oct. 20, 2025, effective Jan. 1, 2026, expires June 29, 2026. A proposed amendment covering this same material is published in this issue of the **Missouri Register**.*

PUBLIC COST: This emergency amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate. This proposed amendment will result in a decrease in the interest rate charged on delinquent taxes.

PRIVATE COST: This emergency amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate unless they chose to pay their taxes late. The number of taxpayers choosing to pay late is unknown.

The Secretary of State shall publish all executive orders beginning January 1, 2003, pursuant to section 536.035.2, RSMo.

EXECUTIVE ORDER
25-31

WHEREAS, severe storm systems impacted the State of Missouri starting on March 14, 2025, resulting in damages associated with tornadoes, straight line winds, large hail, fires, heavy rains, flooding, flash flooding, and riverine flooding, resulting in loss of life as well as damage to homes, businesses, public infrastructure, and electrical transmission lines across the state; and

WHEREAS, a State of Emergency was declared on March 14, 2025, pursuant to Executive Order 25-19; and

WHEREAS, the Director of the Department of Natural Resources was temporarily granted authority to waive statutory and administrative rules or regulations to serve the interests of public safety during the period of the Emergency, pursuant to Executive Order 25-20; and

WHEREAS, Executive Orders 25-19 and 25-20 were extended by Executive Order 25-22; and

WHEREAS, Executive Order 25-22 was extended by Executive Order 25-23; and

WHEREAS, Executive Order 25-23 was extended by Executive Order 25-27; and

WHEREAS, portions of Executive Order 25-27 were extended by Executive Order 25-28; which will expire on October 31, 2025; and

WHEREAS, the impacts from these severe storm systems continue to cause ongoing conditions of distress and hazard to the safety, welfare, and property of the citizens of Missouri beyond the capabilities of local jurisdictions and other established agencies; and

WHEREAS, the State of Missouri will continue to be proactive where the health and safety of the citizens of Missouri are concerned; and

WHEREAS, the resources of the State of Missouri have been needed and will continue to be needed to assist affected jurisdictions and to help relieve the condition of distress and hazard to the safety and welfare of our fellow Missourians; and

WHEREAS, continuation of the provisions of sections 44.100 and 44.110, RSMo, is required to ensure the protection of the safety and welfare of the people of Missouri.

NOW, THEREFORE, I, MIKE KEHOE, GOVERNOR OF THE STATE OF MISSOURI, by virtue of the authority vested in me by the Constitution and the laws of the State of Missouri, including Chapter 44 RSMo, do hereby extend Executive Order 25-28:

This Order shall terminate on December 31, 2025, unless extended in whole or in part.



ATTEST:

IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the Great Seal of the State of Missouri, in the City of Jefferson, on this 29th day of October, 2025.


MIKE KEHOE
GOVERNOR


DENNY HOSKINS
SECRETARY OF STATE

The text of proposed rules and changes will appear under this heading. A notice of proposed rulemaking is required to contain an explanation of any new rule or any change in an existing rule and the reasons therefor. This explanation is set out in the PURPOSE section of each rule. A citation of the legal authority to make rules is also required, and appears following the text of the rule, after the word "Authority."

Entirely new rules are printed without any special symbology under the heading of proposed rule. If an existing rule is to be amended or rescinded, it will have a heading of proposed amendment or proposed rescission. Rules that are proposed to be amended will have new matter printed in boldface type and matter to be deleted placed in brackets.

An important function of the *Missouri Register* is to solicit and encourage public participation in the rulemaking process. The law provides that for every proposed rule, amendment, or rescission there must be a notice that anyone may comment on the proposed action. This comment may take different forms.

If an agency is required by statute to hold a public hearing before making any new rules, then a Notice of Public Hearing will appear following the text of the rule. Hearing dates must be at least thirty (30) days after publication of the notice in the *Missouri Register*. If no hearing is planned or required, the agency must give a Notice to Submit Comments. This allows anyone to file statements in support of or in opposition to the proposed action with the agency within a specified time, no less than thirty (30) days after publication of the notice in the *Missouri Register*.

An agency may hold a public hearing on a rule even though not required by law to hold one. If an agency allows comments to be received following the hearing date, the close-of-comments date will be used as the beginning day in the ninety- (90-) day count necessary for the filing of the order of rulemaking.

If an agency decides to hold a public hearing after planning not to, it must withdraw the earlier notice, file a new notice of proposed rulemaking, and schedule a hearing for a date not less than thirty (30) days from the date of publication of the new notice.

Proposed Amendment Text Reminder:

Boldface text indicates new matter.

[Bracketed text indicates matter being deleted.]

TITLE 2 – DEPARTMENT OF AGRICULTURE

Division 80 – State Milk Board

Chapter 6 – Requirements for the Missouri Dairy Law

PROPOSED RULE

2 CSR 80-6.055 State Approval of Milk-Testing Laboratories

PURPOSE: Laboratories that perform examinations of milk required by the "Grade A Pasteurized Milk Ordinance" and by the cooperative State-United States Public Health Service/Food and Drug Administration Program for Certification of Interstate Milk Shippers must be approved by the State Milk Board, which is the official agency for approval of milk-testing laboratories. This rule establishes up-to-date minimum requirements for laboratory approval, using the current recommendations of the federal Food and Drug Administration and the National Conference on Interstate Milk Shipments.

PUBLISHER'S NOTE: The secretary of state has determined that the publication of the entire text of the material which is incorporated by reference as a portion of this rule would be unduly cumbersome or expensive. This material as incorporated by reference in this rule shall be maintained by the agency at its headquarters and shall be made available to the public for inspection and copying at no more than the actual cost of reproduction. This note applies only to the reference material. The entire text of the rule is printed here.

(1) The Missouri State Milk Board incorporates by reference the *Evaluation of Milk Laboratories* (EML), 2023 revision, published by the United States Department of Health and Human Services, Public Health Service, Food and Drug Administration Laboratory Proficiency Evaluation Team (FDA/LPET) and the National Conference on Interstate Milk Shipments (NCIMS), 10903 New Hampshire Ave., Silver Spring, MD 20993, www.gmppublications.com. The EML provides the procedures for the evaluation of milk laboratories required to meet the sanitation standards of the current edition of the Grade "A" Pasteurized Milk Ordinance (PMO). This rule does not incorporate any subsequent amendments or additions to this publication.

(2) Application for evaluation and approval of a laboratory must be made to the Missouri State Milk Board or its designee by the director of the applying laboratory. To be eligible for evaluation, a laboratory must routinely analyze samples for either interstate or intrastate milk shippers.

(3) To be eligible for approval, a laboratory must be in substantial compliance with the United States Public Health Service/Food and Drug Administration's *Evaluation of Milk Laboratories* and official Milk Laboratory Evaluation Forms (NCIMS-2400 series).

(4) An on-site evaluation of the applying laboratory shall be made by the state milk laboratory evaluation officer for a review of facilities, equipment, materials, procedures, test results, and records. The evaluation shall be made using the official Milk Laboratory Evaluation Forms (NCIMS-2400 series). The evaluation officer shall determine whether the laboratory techniques of analysts of the applying laboratory are in compliance with the procedures as described on the official Milk Laboratory Evaluation Forms (NCIMS-2400 series). An on-site evaluation to determine compliance of a laboratory shall be made at least every two (2) years.

(5) Analysts must participate at least annually in the examination of split samples for those specific procedures for which they are certified or approved. Failure without cause to participate in this annual proficiency testing program or failure to meet established performance criteria will result in an analyst being placed on provisional certified or approved status. Failure of analysts on provisional certified or approved status to participate in the examination of split samples or to meet satisfactory performance levels on the next set of split samples will result in withdrawal of certification or approval.

(6) An analyst who has lost certification or approval must participate in a training program acceptable to the state milk laboratory evaluation officer before requesting recertification.

(7) The Missouri State Milk Board shall issue a certificate of approval to each official laboratory and officially designated laboratory which has been approved. The certificate shall be returned to the Missouri State Milk Board upon expiration or revocation.

(8) Approval of a laboratory may be revoked or suspended for failure to successfully participate in the proficiency testing program as described in section (5) of this rule, for lack of certified or approved analysts, for changes in quarters, personnel, equipment, or supplies, which result in procedures and practices not in compliance with *Evaluation of Milk Laboratories* or for other reasons.

AUTHORITY: section 196.540, RSMo 2016. Original rule filed Oct. 28, 2025.

PUBLIC COST: This proposed rule will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed rule will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the State Milk Board, 1616 Missouri Boulevard, Jefferson City, MO 65109. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.

TITLE 3 – DEPARTMENT OF CONSERVATION
Division 10 – Conservation Commission
Chapter 9 – Wildlife Code: Confined Wildlife:
Privileges, Permits, Standards
PROPOSED AMENDMENT

3 CSR 10-9.565 Licensed Hunting Preserve: Privileges. The commission is amending paragraph (1)(B)13.

PURPOSE: This amendment establishes requirements for holding and hunting cervids that were legally imported into the state of Missouri on big game hunting preserves.

(1) Licensed hunting preserves are subject to inspection by an agent of the department at any reasonable time. Animal health standards and movement activities shall comply with all state and federal regulations. Any person holding a licensed hunting preserve permit may release on his/her licensed hunting preserve only legally obtained and captive-reared pheasants, exotic partridges, quail, mallard ducks, and ungulates (hoofed animals) specifically authorized by the Approved Confined Wildlife Species List in 3 CSR 10-9.105(7) for game bird hunting preserves and big game hunting preserves for hunting throughout the year, under the following conditions:

(B) Big Game Hunting Preserve.

1. A big game hunting preserve for ungulates shall be a fenced single body of land, not dissected by public roads, and not less than three hundred twenty (320) acres and no more than three thousand two hundred (3,200) acres in size. The hunting preserve shall not be cross-fenced into portions of less than three hundred twenty (320) acres. The hunting preserve shall be fenced so as to enclose and contain all released game and exclude all hoofed wildlife of the state from becoming a part of the enterprise and posted with signs specified by the department. Fence requirements shall meet standards specified in 3 CSR 10-9.220. Fencing for hogs shall be constructed of twelve (12) gauge woven wire, at least five feet (5') high, and topped with one (1) strand of electrified wire.

An additional two feet (2') of such fencing shall be buried and angled underground toward the enclosure interior. A fence of equivalent or greater strength and design to prevent the escape of hogs may be substituted with written application and approval by an agent of the department.

2. Breeding enclosure(s) contained within or directly adjacent to the big game hunting preserve must obtain a separate Class III Wildlife Breeder Permit for those species (including their hybrids) listed on the Approved Confined Wildlife Species List in 3 CSR 10-9.105 for Class III wildlife breeders. Any animal entering a big game hunting facility may not reenter a breeding facility. All cervids entering a big game hunting preserve must maintain one (1) of the identification requirements contained in 3 CSR 10-9.354(6)(A). Any natural additions must meet one (1) of these identification requirements upon harvest or death for record-keeping purposes. For the purposes of the identification requirement of this paragraph, an animal has entered a big game hunting preserve when it has physically entered the preserve or when the animal has been identified on the Movement Certificate required by this rule, and the big game hunting preserve permittee has used the department-provided database to transfer the animal into their inventory on the same day as movement to the preserve.

3. Any person taking or hunting ungulates on a big game hunting preserve shall have in his/her possession a valid licensed hunting preserve hunting permit. The permittee shall attach to the leg of each ungulate taken on the hunting preserve a locking leg seal purchased from the department by the hunting preserve permit holder. Any packaged or processed meat shall be labeled with the licensed hunting preserve permit number.

4. The holder of a Big Game Hunting Preserve Permit may only receive animals and conduct hunts if they maintain hunt-qualified status. Big Game Hunting Preserve Permit holders will attain and maintain hunt-qualified status if they maintain inventory records (including identification requirements) as required in this chapter, submit Chronic Wasting Disease samples as required in this chapter, and maintain all fences as required in this chapter. A Big Game Hunting Preserve Permit holder will lose hunt-qualified status if, after issuance of a notice of discrepancy by the department indicating violations of any of the requirements of this paragraph, the permit holder fails to correct the deficiency within thirty (30) days, or longer if approved by a conservation agent pursuant to a corrective action plan. Hunt-qualified status will be reinstated when the permit holder receives notice from the department that the discrepancy has been corrected. Receiving animals or conducting hunts in violation of this paragraph or maintaining non-hunt-qualified status for ninety (90) consecutive days or more shall be sufficient cause for permit suspension or revocation.

5. The holder of a Big Game Hunting Preserve Permit must test mortalities of male cervids over twelve (12) months of age for Chronic Wasting Disease (CWD), a transmissible spongiform encephalopathy as provided in this rule. Samples must be collected by an accredited veterinarian or department-certified collector. Samples must be submitted to a diagnostic laboratory approved by the United States Department of Agriculture (USDA) for CWD testing within thirty (30) days of death. The department reserves the right to require additional sampling and testing during disease investigations or morbidity/mortality events. Animal health standards and movement activities shall comply with all state and federal regulations.

6. For purposes of this section, eligible mortalities mean

mortalities of all male cervids at least **twelve** (12) months of age occurring between April 1 of the previous permit year and March 31 of the current permit year. Any new permit holder or permit holder as of July 1, 2021, that failed to test one hundred percent (100%) of all mortalities during the previous permit year shall have Tier 1 status, and shall test one hundred percent (100%) of eligible mortalities. Any permit holder as of July 1, 2021, who can demonstrate they tested one hundred percent (100%) of all mortalities during the previous permit year or any Tier 1 permit holder that submits the required valid samples of eligible mortalities during the previous year shall have Tier 2 status, and shall test fifty percent (50%) of eligible mortalities.

7. At least eighty percent (80%) of required tests as described in the previous paragraph must produce valid sample results by the diagnostic laboratory. To be considered a sample that produced a valid test result, the sample must have been suitable, testable, and not rejected by the diagnostic laboratory for any other reason. If less than eighty percent (80%) of samples are valid, then the permit holder must provide sufficient samples to achieve the eighty percent (80%) requirement. Replacement samples may consist of either post-mortem samples at a 1:1 ratio, or ante-mortem samples at a 3:1 ratio from other animal(s) of similar age and time in the facility. For purposes of this rule, an ante-mortem CWD test is not valid unless it is performed by an accredited veterinarian on retropharyngeal lymph node, rectal mucosa, or tonsillar tissue with at least six (6) lymphoid follicles submitted within thirty (30) days of collection on an animal that is at least eighteen (18) months of age and has not been source of ante-mortem testing within the prior twenty-four (24) months.

8. Samples in which the infectious CWD prion is detected will be considered CWD-suspect pending confirmation at the USDA National Veterinary Services Laboratory. Any facility with a CWD-suspect or confirmed positive sample will immediately be quarantined by the state wildlife veterinarian, and no movement certificates allowing movement into the facility will be issued except as authorized by the state wildlife veterinarian in accordance with an approved herd disease response plan. Additionally, any facility that is or has been in possession of a deer that was in a CWD-suspect or CWD-confirmed positive facility shall be quarantined, and no movement certificates allowing movement into the facility will be issued until it is determined that the facility is not epidemiologically linked to the CWD suspect or confirmed positive deer or is determined upon further testing that the suspect deer is not a confirmed positive.

9. Big game hunting preserve permittees shall report escaped animals and entry of any free-ranging cervids into the facility immediately to a conservation agent.

10. The holder of a Big Game Hunting Preserve Permit must ensure that all CWD test results required by this section are submitted to the state wildlife veterinarian by the USDA-approved diagnostic laboratory within seven (7) days of completion of testing. In the event of confirmed positive results from a Chronic Wasting Disease test, the permit holder shall comply with a herd disease response plan approved by the department. The plan may include, but not be limited to, quarantine requirements, testing and depopulation, premises cleaning and disinfection, additional fencing requirements, and restocking guidelines. Failure to comply with an approved herd disease response plan may result in the suspension or revocation of permit privileges.

11. All Class III cervids listed on the Approved Confined Species List in 3 CSR 10-9.105 for Class III wildlife breeders acquired by a holder of a Big Game Hunting Preserve Permit

must be individually identified on a Movement Certificate issued by the department. A Movement Certificate must be completed by the breeder and list the official identification, age, gender, species, complete address of both the origin and destination, and the complete name, address, and permit number of all parties to the transaction. The original form must accompany the shipment and a copy shall be maintained for at least five (5) years by the permit holders, unless otherwise documented in a department-provided database. All other cervids and ungulates acquired by a holder of a Big Game Hunting Preserve Permit must be individually identified on a Breeder's Movement Certificate issued by the Missouri Department of Agriculture. A Breeder's Movement Certificate must be completed by the breeder and contain complete and accurate information including the official identification, age, gender, species, complete address of birth, origin, and destination, and complete address and name of buyer and seller. The Breeder's Movement Certificate must accompany the shipment and a copy maintained for at least five (5) years by the permit holder. The source of all Class III cervids listed on the Approved Confined Wildlife Species List in 3 CSR 10-9.105 for Class III wildlife breeders must be a Class III breeder facility. The source of all other cervids must be a herd that is enrolled in a state of Missouri administered Chronic Wasting Disease herd certification program.

12. New permits for big game hunting preserves will not be issued for a period of five (5) years within twenty-five (25) miles of a location where Chronic Wasting Disease-positive animal(s) have been confirmed by the department except as follows:

A. New permits may be issued during this time period for the existing location of a big game hunting preserve with a valid permit; and

B. New permits may be issued during this time period for a big game hunting preserve located more than ten (10) miles and less than twenty-five (25) miles from a location where Chronic Wasting Disease-positive animal(s) have been confirmed by the department, provided –

(I) The perimeter of the preserve is enclosed by a double fence having a minimum distance of ten feet (10') between the interior and exterior fences;

(II) The interior and exterior fences are constructed and maintained in accordance with 3 CSR 10-9.220;

(III) For preserves subject to double fencing requirements as a condition of their permit, all applicable measurements for determining compliance with the minimum acreage requirements of this rule will be based on the interior fence; and

(IV) No animal may be confined, pursued, or taken in the area between the interior and exterior fences on preserves subject to double-fencing requirements as a condition of their permit.

13. *[Live cervids imported into the state shall not be held in a licensed big game hunting preserve. Only cervids born inside the state of Missouri may be propagated, held in captivity, and hunted on big game hunting preserves. Prior to accepting any cervid, the big game hunting preserve must obtain evidence that the cervid was born inside the state of Missouri, such as relevant portions of the breeder's herd certification inventory and movement certificates. The big game hunting preserve shall maintain such documentation for five (5) years and provide to the department upon request.] Cervids may be held in captivity on big game hunting preserves only in accordance with the following:*

A. *Cervids born inside the state of Missouri may be propagated, held in captivity, and hunted on big game*

hunting preserves;

B. Live cervids legally imported into the state may be held in confinement and hunted on big game hunting preserves, provided –

(I) The cervid has been a continuous resident of the state of Missouri for at least two (2) years prior to being held in confinement or hunted on a big game hunting preserve;

(II) Animal health standards and movement activities for such cervids were in compliance with all state and federal regulations;

(III) Such cervids are killed within ninety (90) days of the permittee's acceptance of the cervid from a breeder, except as authorized by a conservation agent; and

(IV) All mortalities of such cervids, regardless of gender of the animal or the Tier testing status of the permittee, shall be tested for CWD in accordance with this rule. The testing requirements of this paragraph are applicable to attaining and maintaining hunt-qualified status. The department reserves the right to require additional sampling and testing, and/or modify the Tier testing status of the permittee, if testing requirements are not followed for any cervid subject to the provisions of this subsection; and

C. Prior to accepting any cervid, the big game hunting preserve must obtain evidence that the cervid qualifies to be held in confinement on a big game hunting preserve. The big game hunting preserve shall maintain such documentation for five (5) years and provide it to the department upon request.

(I) For cervids born in Missouri, evidence the cervid was born inside Missouri is required, such as relevant portions of the breeder's herd certification inventory and movement certificates.

(II) For cervids imported into Missouri, evidence the cervid has been a continuous resident of Missouri for at least two (2) years and all movement has been in compliance with state and federal regulations is required. Evidence of qualification to be held in confinement shall include a valid certificate of veterinary inspection with an import permit issued by the Missouri Department of Agriculture that includes the date of importation, CWD herd status, and relevant portions of the breeder's herd certification inventory and movement certificates (if applicable).

14. Within thirty (30) days from the revocation or expiration of a licensed Big Game Hunting Preserve Permit for any reason and prior to the removal of any fencing, the permit holder must remove all animals from the premises either by depopulation with approval by a conservation agent, or transfer to a licensed big game hunting preserve with approval by the state wildlife veterinarian. Facilities with a CWD positive within the past five (5) years must depopulate upon revocation or expiration of their permit.

AUTHORITY: sections 40 and 45 of Art. IV, Mo. Const., and section 252.040, RSMo 2016. This rule previously filed as 3 CSR 10-10.765. Original rule filed Jan. 19, 1972, effective Feb. 1, 1972. For intervening history, please consult the Code of State Regulations. Amended: Filed Oct. 3, 2025.

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private

entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with Regulations Committee Chairman, Department of Conservation, PO Box 180, Jefferson City, MO 65102-0180, or via the department's website at <https://short.mdc.mo.gov/Z49>. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.

TITLE 5 – DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION

Division 20 – Division of Learning Services Chapter 400 – Office of Educator Quality

PROPOSED AMENDMENT

5 CSR 20-400.560 Certification Requirements for Teacher of Special Education. The State Board of Education is amending section (5).

PURPOSE: This amendment updates the requirements for certification to meet current expectations in the field.

(5) An applicant for a Missouri certificate of license to teach students with Mild/Moderate Cross-Categorical Disabilities (Kindergarten – Grade 12) who possesses a baccalaureate degree in Special Education from a college or university having an educator preparation program approved by the department or from a college or university having an educator preparation program approved by the state agency in states other than Missouri may be granted an initial Missouri certificate of license to teach students with Mild/Moderate Cross-Categorical Disabilities (Kindergarten – Grade 12) subject to the certification requirements found in 5 CSR 20-400.500 and the following additional certification requirements:

(A) Professional Requirements **Effective until August 1, 2027.** A minimum of sixty (60) semester hours of professional preparation. Competency must be demonstrated to the satisfaction of the educator preparation institution for each topic listed –

1. Content Planning and Delivery. Candidates are prepared with a deep knowledge of and understand the relationships among curriculum, instruction, and assessment –

A. Curriculum and Instructional Planning;

B. Instructional Strategies and Techniques in Content Area Specialty;

C. Assessment, Student Data, and Data-Based Decision-Making;

D. Strategies for Content Literacy;

E. Critical Thinking and Problem Solving;

F. English Language Learning;

G. Evaluation of Abilities and Achievement (instruction in interpretation of individualized, formative, and summative assessments, eligibility procedures, and assessment to support evidence-based instruction);

H. Transition Processes, including Career Education or Career Readiness;

2. Individual Student Needs. Candidates build a robust knowledge of learners and the learning environment –

A. Psychological Development of the Child and Adolescent;

B. Psychology/Education of the Exceptional Child;

- C. Differentiated Learning;
 - D. Classroom Management;
 - E. Behavior Intervention Strategies;
 - F. Cultural Diversity;
 - G. Educational Psychology; and
 - H. Language Development of the Exceptional Child;
3. Schools and the Teaching Profession. Candidates fully understand the role of schools and schooling as well as the professional responsibilities of teachers, including a means of professional growth –
- A. Consultation and Collaboration;
 - B. Legal/Ethical Aspects of Teaching;
 - C. Tiered Systems for Supporting Instruction and Behavior;
 - D. Families as Educational Partners;
 - E. Family Engagement;
 - F. Linking Families with Resources; and
 - G. Individualized Education Plans and the Special Education Process; and
4. Teaching and Learning Strategies –
- A. Literacy (a minimum total of twelve (12) semester hours) to address specialized instruction in curriculum, explicit and systematic instruction, assessment, and intensive intervention of –
 - (I) Language acquisition;
 - (II) Phonological and phonemic awareness;
 - (III) Phonics;
 - (IV) Vocabulary;
 - (V) Fluency;
 - (VI) Comprehension; and
 - (VII) Writing process using authentic text and purposes;
 - B. Science;
 - C. Social Science;
 - D. Instructional and Assistive Technology; and
 - E. Mathematics (two (2) courses required, minimum of six (6) total semester hours) to include instructional interventions for students with mathematics deficits; *[and]*

(B) Professional Requirements Effective August 1, 2027. A minimum of forty-five (45) semester hours of professional preparation. Competency must be demonstrated to the satisfaction of the educator preparation institution for each topic listed –

1. Engaging in professional learning and practice within ethical guidelines in order to address and advocate for student academic achievement and functional performance.

A. Candidates practice within ethical guidelines and legal policies and procedures including federal, state, and case law pertaining to serving students with disabilities (e.g., Individuals with Disabilities Education Act (IDEA), Family Educational Rights and Privacy Act (FERPA)).

B. Candidates demonstrate the knowledge and skills needed to advocate (e.g., in the development of an Individualized Educational Program (IEP), at local, state and/or national levels) for improved academic and functional outcomes for individuals with disabilities and their families while addressing the unique needs of those with diverse social, cultural, and linguistic backgrounds.

C. Candidates create a plan of professional learning for themselves based upon ongoing analysis of student academic and functional learning; self-reflection; and professional standards, research, and contemporary practices;

2. Understanding and addressing each individual's developmental and learning needs.

A. Candidates apply understanding of human growth and development to create developmentally appropriate and meaningful learning experiences that address individualized academic and functional strengths and needs of students with disabilities.

B. Candidates use their knowledge and understanding of diverse factors that influence development and learning (including differences related to individual, family, language, culture, and community, including disabilities) to plan and implement academic and functional learning environments and experiences.

C. Candidates apply their understanding of an individual's development and learning needs through writing a sample Individualized Education Program (IEP) that includes all legally required components;

3. Demonstrating subject matter content and specialized curricular knowledge that supports student access to the general education curriculum.

A. Candidates demonstrate a foundational understanding of academic content in the general education curriculum to inform their programmatic (e.g., services, continuum of placement considerations) and instructional decisions of individuals with disabilities.

B. Candidates design and implement specially designed instruction to provide access to the general education curriculum for students with disabilities.

C. Candidates design an instructional plan to meet the needs of the student that can be implemented with fidelity across environments by the assigned professionals (e.g., general educator, paraprofessional).

D. Candidates take a minimum of twelve (12) hours of literacy-related coursework in which they address the following competencies.

(I) Candidates demonstrate the knowledge and skills necessary to develop curriculum, implement instruction, assess student skills, and devise appropriate interventions surrounding language acquisition.

(II) Candidates demonstrate the knowledge and skills necessary to develop curriculum, implement instruction, assess student skills, and devise appropriate interventions supporting student development of phonological and phonemic awareness.

(III) Candidates demonstrate the knowledge and skills necessary to develop curriculum, implement instruction, assess student skills, and devise appropriate interventions supporting student understanding of phonics.

(IV) Candidates demonstrate the knowledge and skills necessary to develop curriculum, implement instruction, assess student skills, and devise appropriate interventions supporting student development of vocabulary.

(V) Candidates demonstrate the knowledge and skills necessary to develop curriculum, implement instruction, assess student skills, and devise appropriate interventions supporting student development of reading fluency.

(VI) Candidates demonstrate the knowledge and skills necessary to develop curriculum, implement instruction, assess student skills, and devise appropriate interventions supporting student development of reading comprehension.

(VII) Candidates demonstrate the knowledge and skills necessary to develop curriculum, implement instruction, assess student skills, and devise appropriate interventions supporting student development of the

writing process.

E. Candidates implement appropriate instructional and assistive technology to address the particular needs of specific students.

F. Candidates take a minimum of six (6) hours of mathematics-related coursework in which they demonstrate the knowledge and skills necessary to use evidence-based practices to appropriately modify curriculum, implement instruction, assess student skills, devise appropriate interventions to address student deficits, identify and apply appropriate accommodations, and demonstrate appropriate content knowledge in the following areas:

- (I) Numbers and Operations;
- (II) Algebraic Thinking;
- (III) Geometry and Measurement; and
- (IV) Data Analysis and Probability;

4. Using assessment to understand the learner and the learning environment for data-based decision making. Candidates analyze and interpret sample evaluation results (including multiple measures of student learning, behavior, and the classroom environment) to write a sample review of existing data, an evaluation component, or summary report.

A. Candidates collaboratively engage in data-based decision making (e.g., select, administer, analyze, and interpret multiple measures of student learning, behavior, and the classroom environment) to evaluate and support classroom and school-based systems of intervention for students with and without disabilities.

B. Candidates collaboratively engage in data-based decision making (e.g., select, administer, and interpret multiple, formal and informal, culturally and linguistically appropriate measures and procedures that are valid and reliable) to contribute to eligibility determination for special education services.

C. Candidates use a variety of assessments (e.g., including student self-assessment) to collaboratively analyze, interpret, and communicate students' progress toward measurable outcomes using technology as appropriate to inform both short- and long-term planning, and make ongoing adjustments to individualized instruction;

5. Supporting learning of academic and functional skills.

A. Candidates apply their knowledge to interpret assessment data from multiple sources to appropriately plan and guide instruction to meet rigorous academic and non-academic (including behavior) content and goals for each individual.

B. Candidates use effective strategies to promote active student engagement, increase student motivation, increase opportunities to respond, and enhance self-regulation of student learning for all students.

C. Candidates use explicit, systematic instruction and differentiation to teach content, strategies, and skills, including behavioral skills, to improve student outcomes.

D. Candidates demonstrate the ability to identify and implement effective instructional grouping (e.g., whole group, small group, flexible grouping, and individual instruction) in the development and execution of specially designed instruction;

6. Supporting social, emotional, and behavioral growth.

A. Candidates use research-supported behavioral strategies (e.g., create structure, use predictable routines,

active supervision, etc.) to create safe, caring, respectful, and productive learning environments for individuals with disabilities.

B. Candidates demonstrate use of a range of research-supported preventative and responsive practices documented to support individuals' social, emotional, and educational well-being (e.g., preventative practices, de-escalation, conflict management, self-regulation).

C. Candidates demonstrate ability to collect and systematically use data from a variety of sources to identify the purpose or function served by target behavior to plan and evaluate behavioral interventions, including generalization to other environments. Topics covered must include, but are not limited to –

(I) Defining of function-based thinking, antecedents, consequences, reinforcement, punishment;

(II) Using both indirect (e.g., rating scales, family/teacher/student interviews) and direct (e.g., A-B-C data collection, scatterplots, other measures that require direct observation of behavior) measures of data;

(III) Conducting functional behavior assessments, including defining measurable/observable behaviors, collecting and graphing behavioral data;

(IV) Using functional behavior assessments to write behavioral goals and behavioral intervention plans;

(V) Using data to inform Manifestation Determination decisions; and

7. Collaborating with team members.

A. Candidates are prepared to demonstrate communication, group facilitation, and problem-solving strategies in a culturally responsive manner to lead effective IEP and other student level meetings, to build team capacity and jointly address students' instructional and behavioral needs. Topics covered but not limited to –

(I) Parent and Colleague Collaboration;

(II) Writing IEP;

(III) Preparing IEP Agenda; and

(IV) Informing general education teachers of their role specific to the IEP.

B. Candidates are prepared to collaborate and coordinate with families, professionals, and community agencies in a culturally responsive manner to implement the IEP and other related programs that support individuals with and without disabilities in achieving measurable outcomes, to identify and access necessary resources, and to support transition planning.

C. Candidates are prepared to collaborate with, mentor, and facilitate the work of other professionals in the classroom (e.g., paraprofessionals, interpreters, related service providers); and

[(B)](C) Field and Clinical Experiences (minimum requirement of ten (10) semester hours). Field and clinical experiences should be appropriate to the progress of the student through the program and should be supervised through a close partnership of highly qualified professionals in appropriate school settings. Such field and clinical experiences shall include experiences at both the elementary and the secondary level.

1. Early Field Experiences (one (1) semester hour with a minimum of thirty (30) clock hours). This limited field experience includes placements in which candidates observe students, support teachers, and respond to specific class assignments. The candidate may work with students individually and/or in small groups as requested and under the supervision of the classroom teacher.

2. Mid-Level Experiences (one (1) semester hour with

a minimum of forty-five (45) clock hours). The mid-level experience occurs between the initial placement and the culminating clinical experiences. At the mid-level, candidates continue to observe; respond to specific class assignments; and work with students individually, in small groups, and in whole class settings as requested and under the supervision of the classroom teacher.

3. Culminating Clinical Experiences (eight (8) semester hours with a minimum of twelve (12) weeks in one (1) placement). The culminating experience refers to placements typically in the final sequence leading up to and including student teaching. Candidates actively participate and complete required assignments, work with students as requested and under the supervision of the classroom teacher, and have the opportunity and responsibility to lead the class over an extended period of time.

*AUTHORITY: sections 161.092, 168.011, 168.071, 168.081, [168.400,] and 168.405, [and 168.409,] RSMo 2016, and sections 168.021, 168.400, and 168.409, RSMo Supp. [2022] 2025. Original rule filed Oct. 29, 2013, effective May 30, 2014. For intervening history, please consult the **Code of State Regulations**. Amended: Filed Oct. 22, 2025.*

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Department of Elementary and Secondary Education, Attention: Paul Katnik, Assistant Commissioner, Office of Educator Quality, PO Box 480, Jefferson City, MO 65102-0480, or by email to educatorquality@dese.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.*

TITLE 12 – DEPARTMENT OF REVENUE

Division 10 – Director of Revenue

Chapter 2 – Income Tax

PROPOSED AMENDMENT

12 CSR 10-2.015 Withholding of Tax. The department is amending sections (1), (6), (11), (18), and (21).

PURPOSE: This amendment updates methods for closing an employer's withholding account and the handling of withholding for Missouri resident employees working outside of Missouri. This amendment also clarifies the applicability of the employer compensation deduction and certain aspects of a complex employer's use of withholding agents.

(1) Registration of Employers. Every employer required to deduct and withhold any amount of tax under section 143.191, RSMo, must register with the Missouri Department of Revenue by completing the Missouri Tax Registration Application Form 2643 or through the online business registration feature on the Missouri Department of Revenue's website. A Missouri tax identification number will be assigned. A new registration is required, and a new Missouri tax identification number will

be assigned, when any change in ownership or ownership type occurs. An employer who receives a new Missouri tax identification number as a result of a change in ownership type must file a Final Report Form 5633, to close the old account. These Missouri tax identification numbers are not transferable. It is recommended that the Missouri tax identification number be included in all reports and correspondence from the employer to the Missouri Department of Revenue concerning withholding. If a business is discontinued, transferred, or sold, or if an employer closes or indefinitely ceases to pay wages, the employer must close the employer's withholding account by filing a Final Report (Form 5633). If the business of another employer is acquired, do not use the Missouri tax identification number assigned to that business; a new Missouri tax identification number must be obtained.

(A) Employer With More Than One (1) Payroll Unit – Complex Employer. If a consolidated report and remittance of the tax withheld cannot be made by the employer because of the complexity of the organization, branch offices[,] or divisions **of the employer** may be designated as withholding agents. These agents can perform the actual withholding and remitting. However, regardless of any internal arrangements which may be established by the complex employer, the legal responsibility and liability under the law still rests with the **[home office] employer and any other entity or person made liable under state law**. If the complex employer has designated withholding agents, and the agents wish to claim the compensation deduction **on behalf of the employer**, only one (1) agent will be entitled to the full deduction and the remaining agents will be entitled to one-half of one percent **[(1/2%)] (0.5%)** deduction of income taxes withheld if the returns **and remittances** are filed **and made** timely, **but in no event shall the complex employer receive an aggregate compensation deduction greater than what would be allowed by law had the employer not elected to use designated withholding agents under this provision.**

[(6) Resident of Missouri Employed in Another State. A Missouri resident paying income tax to another state because of employment in that state may complete and provide to the employer a Withholding Affidavit for Missouri Residents (Form MO W-4C). If the employee does not complete and provide the Form MO W-4C, the employer may withhold Missouri taxes on wages for all services performed, regardless of where performed. All wages received for services performed in another state not having a state income tax are subject to Missouri withholding. If services are performed partly within and partly outside the state, only wages paid for that portion of the services performed within Missouri are subject to Missouri withholding tax, provided that the services performed in the other state are subject to the other state's withholding provisions. If a service is partly within and partly outside Missouri and only a portion of an employee's wages is subject to Missouri withholding tax, then the amount of Missouri tax required to be withheld is calculated using a percentage of the amount listed in the withholding tables. The calculation begins by determining the amount that would be withheld if all the wages were subject to Missouri withholding. This amount is then multiplied by a percent, which is determined by dividing the wages subject to Missouri withholding tax by the total federal wages.

(A) Example: A resident employee earns \$1,500 per month and is single. The employee performs 40% of his or her services in Kansas. The remaining 60% of the employee's services are performed in Missouri. If the total withholding on all earnings is \$40 per month, the actual withholding for Missouri would be \$24

(\$40 x 60% = \$24).]

(6) Resident of Missouri Employed in Another State. All wages received for a Missouri resident's services performed in another state not having a state individual income tax are subject to Missouri withholding. All wages received for a Missouri resident's services performed in another state having a state individual income tax that is a lower rate than Missouri's individual income tax rate are subject to Missouri withholding for the amount of the difference between that state's and Missouri's withholding requirements.

(11) Exemption for Certain Individuals. This section applies to a Missouri nonresident performing services in Missouri or a Missouri resident. Exemption from withholding for an individual is valid only if the employee submits to the employer a completed Employee's Withholding [Allowance] Certificate Form MO W-4, certifying that the employee has no income tax liability from the previous year and expects none for the current year. The employee must file a Form MO W-4 annually if the employee wishes to continue to be exempt.

(18) Employer Compensation. For every remittance made to the director of revenue, on or before the respective due date for the payment involved, each employer (except the United States, the state of Missouri, and all agencies and political subdivisions of the state of Missouri or the United States government) may deduct and retain as compensation the following percentages of the total amount of the tax withheld and paid annually: two percent (2%) of the first five thousand dollars (\$5,000) or less; one percent (1%) of the amount in excess of five thousand dollars up to ten thousand dollars (\$5,000–\$10,000); one-half of one percent [(1/2%)] (0.5%) of the amount collected in excess of ten thousand dollars (\$10,000). The employer is not entitled to any compensation if the remittance is not made on or before the due date. Compensation for complex employers is covered in section (1). **The employer compensation deduction generally does not apply for withholding and remittance by an entity administering a pension or retirement fund or program pursuant to section 143.265, RSMo.**

(21) Records to Be Kept by Employers.

(A) The following records must be retained:

1. Name, address, Social Security number, and period of employment for all employees;
2. Amounts and dates of all wage payments subject to the Missouri withholding tax for all employees;
3. All Form(s) W-2, Form(s) 1099-R, state income tax withholding certificates (Form MO W-4), **and** Certificates of Nonresidence or Allocation of Withholding Tax (Form MO W-4A), **and Withholding Affidavits for Missouri Residents (MO W-4C),** provided to or by any employee;
4. Employer's Missouri tax identification number;
5. Record of quarter-monthly, monthly, quarterly, and annual returns filed including dates and amounts of payments; and
6. Records that would assist the Missouri Department of Revenue in auditing the employer's records.

AUTHORITY: sections 136.120, 143.191, 143.221, 143.225, 143.571, and 143.961, RSMo 2016. This rule was previously filed as "Missouri Employer's Tax Guide," Feb. 20, 1973, effective March 2, 1973. Original rule filed Jan. 29, 1974, effective Feb. 8, 1974. For intervening history, please consult the Code of State Regulations.

Amended: Filed Oct. 27, 2025.

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Department of Revenue, Legislative Office, 301 West High Street, Room 218, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.

**TITLE 12 – DEPARTMENT OF REVENUE
Division 10 – Director of Revenue
Chapter 2 – Income Tax**

PROPOSED AMENDMENT

12 CSR 10-2.045 Missouri Consolidated Income Tax Returns.
The department is amending each section of the rule.

PURPOSE: This amendment, among other things, updates the rule's references to corporate income apportionment methods, modifies a method of determining interstate apportionment for certain consolidated return filers under this rule, removes the requirement that certain approvals have the personal signature of the director of revenue, alters certain deadlines, and accounts for a Missouri Supreme Court opinion relating to this rule.

PUBLISHER'S NOTE: The secretary of state has determined that publication of the entire text of the material that is incorporated by reference as a portion of this rule would be unduly cumbersome or expensive. This material as incorporated by reference in this rule shall be maintained by the agency at its headquarters and shall be made available to the public for inspection and copying at no more than the actual cost of reproduction. This note applies only to the reference material. The entire text of the rule is printed here.

[(1) Authority for Regulation. This rule is promulgated under the general regulatory powers granted to the director of revenue and the specific authority set forth in section 143.431.3(5), RSMo, relating to Missouri consolidated income tax returns.]

[(2)](1) Affiliated group. The term affiliated group means those members of an affiliated group of corporations as defined by Internal Revenue Code (IRC) Section 1504 [and the applicable treasury regulations] which participate or are required to participate in the filing of a federal consolidated income tax return for the taxable year.

[(3)](2) Missouri consolidated return year. The term Missouri consolidated return year means a taxable year for which a Missouri consolidated return is filed or required to be filed by an affiliated group under this rule.

[(4) New member. The term new member shall mean a corporation which is a member of an affiliated group during the current Missouri consolidated return year but which was not a

member of the group for the immediately preceding Missouri consolidated return year.

(5) *Multistate Tax Compact.* The term *Multistate Tax Compact* shall mean the *Multistate Tax Compact* as enacted into law in Missouri as section 32.200, RSMo.]

[(6)](3) *IRC section.* The term *IRC section* shall mean the pertinent provision of the *Internal Revenue Code* for the taxable year.

[(7)](4) *Required member.* The term *required member* shall mean any corporation included on the federal consolidated return for the affiliated group, except[.]—

(A) An express company which [pays] is subject to an annual tax on its gross receipts in this state pursuant to section 153.020, RSMo;

(B) An insurance company which [pays] is subject to an annual tax on its gross premium receipts in this state;

(C) A Missouri mutual or extended Missouri mutual insurance company organized under Chapter 380, RSMo; or

(D) An association or credit union which [pays] is subject to an annual tax pursuant to section 148.620, RSMo.

[(8) *Treas. Reg. Section.* The term *Treas. Reg. Section* shall mean the pertinent provisions of the regulation promulgated by the *United States Treasury* for the taxable year.]

[(9)](5) *Director [of revenue].* The term *director [of revenue]*, except as otherwise specifically provided in this rule, shall mean the director of revenue or his/her duly authorized agent or designee.

[(10) *Computing Missouri consolidated taxable income from all sources.* The Missouri consolidated taxable income (all sources) of an affiliated group shall be its federal consolidated taxable income for the taxable year, adjusted to reflect the modifications provided in section 143.121, RSMo, and the applicable modifications provided in section 143.141, RSMo, and to reflect the exclusion of any members of the affiliated group that are not required members. There shall be subtracted the federal income tax deduction provided in section 143.171, RSMo. There shall be subtracted, to the extent included in federal consolidated taxable income, corporate dividends from sources within Missouri.

(11) *Computing Missouri consolidated taxable income from Missouri sources.*

(A) The Missouri consolidated taxable income (Missouri sources) of an affiliated group shall be so much of its Missouri consolidated taxable income (all sources) as is derived from sources within Missouri pursuant to the interstate division of income rules set forth in section (18) of this rule. If only part of the Missouri consolidated taxable income (all sources) is derived from sources within Missouri, the Missouri consolidated taxable income (Missouri sources) shall only reflect the effect of the following listed deductions to the extent applicable to Missouri:

1. The deduction for federal income tax provided in section 143.171, RSMo; and

2. The effect on Missouri consolidated taxable income (all sources) of the deduction for consolidated net operating loss allowed by IRC Section 172 and the applicable *Treas. Reg.* issued under IRC Section 1502. The extent these deductions applicable to Missouri shall be determined by multiplying the amount that would otherwise affect Missouri consolidated

taxable income (all sources) by the ratio of Missouri consolidated taxable income (Missouri sources) for the year divided by the Missouri consolidated taxable income (all sources) for the year. For the purpose of the preceding sentence, Missouri consolidated taxable income shall not reflect the deductions listed in subsections (A) and (B) of this section.

(B) If an affiliated group files a Missouri income tax return in which one or more members of the affiliated group are not required members, the federal income tax deduction for such Missouri income tax return shall be determined by multiplying the federal income tax liability of the affiliated group by a fraction, the numerator of which is the sum of the federal taxable incomes of the required members and the denominator of which is the sum of the federal taxable incomes of all members of the affiliated group.

(12) *Qualifying for Privilege to File Consolidated Return.* An affiliated group (other than one which is required to file a Missouri consolidated return for the year) shall be qualified to file a Missouri consolidated return if—

(A) It files a federal consolidated return for the taxable year;

(B) Each corporation which has been a member of the affiliated group during any part of the taxable year for which the Missouri consolidated return is to be filed consents to this rule in the manner provided in sections (24)–(26) of this rule; and

(C) The affiliated group is not disqualified from filing a Missouri consolidated return for the year under section (16) of this rule.

(13) *Election to File.* For tax years with a due date for filing the common parent's Missouri return (including extensions of time to file) after December 28, 1998, if an affiliated group qualified to file a Missouri consolidated return wishes to elect to file a Missouri consolidated return, the election must be exercised by the filing of a Missouri consolidated return on or before the due date (including extensions of time) for the filing of the common parent's separate Missouri return. For tax years with a due date for filing the common parent's Missouri return (including extensions of time to file) before December 28, 1998, an affiliated group qualified to file a Missouri consolidated return could elect to file a Missouri consolidated return by the filing of—

(A) A Missouri consolidated return on or before the due date (including extensions of time) for the filing of the common parent's separate Missouri return; or

(B) If the affiliated group did not file a Missouri consolidated return within such time because it was precluded from doing so under Missouri law, a Missouri consolidated return within the statute of limitations applicable to the filing of an amended return.]

(6) *Computing Missouri Consolidated Taxable Income From All Sources.* The Missouri consolidated taxable income (all sources) of an affiliated group shall be its federal consolidated taxable income for the taxable year, adjusted to reflect the applicable modifications provided in section 143.121, RSMo, section 143.431.4, RSMo, section 143.141, RSMo, to reflect the federal income tax deduction under section 143.171, RSMo, and to reflect the exclusion (for purposes of calculating Missouri consolidated taxable income) of any members of the affiliated group that are not required members.

(7) *Computing Missouri Consolidated Taxable Income From Missouri Sources.*

(A) The Missouri consolidated taxable income (Missouri sources) of an affiliated group shall be so much of its

Missouri consolidated taxable income (all sources) as is derived from sources within Missouri pursuant to the apportionment and allocation rules set forth in section (14) of this rule, reduced, to the extent applicable, by the Missouri dividends deduction under section 143.431.2, RSMo.

(B) If only part of the Missouri consolidated taxable income (all sources) is derived from sources within Missouri, the Missouri consolidated taxable income (Missouri sources) shall only reflect the effect of the consolidated net operating loss deduction allowed by IRC Section 172 to the extent applicable to Missouri. The extent to which this deduction is applicable to Missouri shall be determined by multiplying the amount that would otherwise affect Missouri consolidated taxable income (all sources) by the ratio of Missouri consolidated taxable income (Missouri sources) for the year divided by the Missouri consolidated taxable income (all sources) for the year. For the purpose of the preceding sentence, Missouri consolidated taxable income shall not reflect the consolidated net operating loss deduction allowed by IRC Section 172.

(C) If an affiliated group files a Missouri income tax return in which one (1) or more members of the affiliated group are not required members, the federal income tax deduction for such Missouri income tax return shall be determined by multiplying the federal income tax liability of the affiliated group by a fraction, the numerator of which is the sum of the positive federal taxable incomes of the required members and the denominator of which is the sum of the positive federal taxable incomes of all members of the affiliated group, and then multiplying that result by fifty percent (50%). For purposes of the preceding sentence, a federal taxable income of zero is considered positive, and the federal income tax deduction shall not be allowed if the aforementioned numerator and denominator are both zero dollars (\$0).

(8) Qualifying for Privilege to File Consolidated Return. An affiliated group (other than one which is required to file a Missouri consolidated return for the year) shall be qualified to file a Missouri consolidated return if it files a federal consolidated return for the taxable year and the affiliated group is not disqualified from filing a Missouri consolidated return for the year under sections (25)–(28) of this rule.

(9) Election to File. If an affiliated group qualified to file a Missouri consolidated return wishes to elect to file a Missouri consolidated return, the election must be exercised by the filing of a Missouri consolidated return on or before the due date (including extensions of time) for the filing of the common parent's separate Missouri return. Notwithstanding the foregoing, the director may grant an affiliated group a relief extension of this due date, even after the due date specified in the prior sentence has passed, if the affiliated group submits a letter ruling request under 12 CSR 10-1.020, as it may be amended from time to time, and which substantially complies with the requirements of 26 CFR section 301.9100-3, as amended May 6, 2024, by providing evidence to establish to the satisfaction of the director that the taxpayer acted reasonably and in good faith, and that the grant of a relief extension will not prejudice the interests of the state.

[(14)](10) Election Irrevocable. The exercise of an election to file a Missouri consolidated return is irrevocable and may not

be withdrawn after the due date (including extensions of time) for the filing of the common parent's separate Missouri return, except as provided in sections (25)–(28) of this rule.

[(15)](11) Continued Filing Requirement. Except as provided in sections [(32)–(35)](25)–(28) of this rule, an affiliated group which filed (or was required to file) a Missouri consolidated return for the immediately preceding taxable year is required to file a Missouri consolidated return for the current taxable year.

[(16)] Disqualification to File. If an affiliated group filed (or was required to file) a Missouri consolidated return for the immediately preceding taxable year and, by virtue of sections (32)–(35) of this rule, it does not file or is not permitted to file a Missouri consolidated return for the current taxable year, then it shall not be qualified to file a Missouri consolidated return for a period of five (5) years after its last preceding Missouri consolidated return year.

(17) Filing Consolidated Return in Special Circumstances. Notwithstanding that an affiliated group may be disqualified to file a Missouri consolidated return for the current taxable year under section (16) of this rule, the director of revenue may permit the affiliated group to file a Missouri consolidated return for the current taxable year. Application for permission shall be directed to the personal attention of the director of revenue, shall be made in writing, and shall set forth in detail the factual and legal arguments which the director of revenue is being requested to consider. No application for permission shall be granted until the affiliated group receives written permission bearing the signature of the director of revenue.

(18) Interstate Division of Income Rules for First Missouri Consolidated Return Year. In the determination of that portion of the Missouri consolidated taxable income (all sources) as is derived from sources within Missouri, the affiliated group shall select, in its first Missouri consolidated return year, one (1) of the applicable interstate division of income methods set forth in the following subsections:

(A) Method Under Section 143.451.2., RSMo. If each member of the affiliated group, if filing separate Missouri returns, would qualify to determine that portion of its Missouri taxable income as is derived from sources within Missouri by application of the interstate division of income methods set forth in section 143.451.2., RSMo, then the affiliated group, as a whole, shall use either—

1. The single factor sales (business transactions) method provided in section 143.451.2., RSMo; or

2. The uniform method for division of income provided in the Multistate Tax Compact and the corresponding rules of the Missouri Department of Revenue;

(B) Method Under Section 143.451.3.–143.451.6., RSMo. If each member of the affiliated group, if filing separate Missouri returns, would qualify to determine that portion of its Missouri taxable income derived from sources within Missouri by application of the interstate division of income methods, set forth in section 143.451.3.–143.451.6., RSMo (and each member uses the same method), then the affiliated group, as a whole, shall use either—

1. The applicable method set forth in section 143.451.3.–143.451.6., RSMo; or

2. The uniform method for division of income provided in the Multistate Tax Compact and the corresponding rules of the Missouri Department of Revenue;

(C) Method Under Section 143.461, RSMo. If each member

of the affiliated group, if filing separate Missouri returns, would qualify to determine that portion of its Missouri taxable income as is derived from sources within Missouri by application of the elective division of income method approved under section 143.461, RSMo (and each member uses the same approved method) then the affiliated group, as a whole, shall use either—

1. The elective division of income method approved under section 143.461, RSMo; or

2. The uniform method for division of income provided in the Multistate Tax Compact and the corresponding rules of the Missouri Department of Revenue;

(D) *Members to Which Different Interstate Division of Income Methods Apply—General Rule.* If the affiliated group is composed of a membership such that, if separate Missouri returns were filed by each member, the same interstate division of income method under section 143.451.2., RSMo (relating to general business corporations), 143.451.3., RSMo (relating to transportation), 143.451.4., RSMo (relating to railroads, and the like), 143.451.5., RSMo (relating to interstate bridges), 143.451.6., RSMo (relating to telephone or telegraph companies), or 143.461, RSMo (other approved methods), would not apply to each member, then the affiliated group, as a whole, shall determine that portion of its Missouri consolidated taxable income (all sources) as is derived from sources within Missouri by application of—

1. The uniform method for division of income provided in the Multistate Tax Compact and the corresponding rules of the Missouri Department of Revenue;

2. The method the director of revenue may approve after a finding of special circumstances; or

3. The percentage obtained by the method set forth in subsection (18)(E) of this rule; and

(E) *Members to Which Different Interstate Divisions of Income Methods Apply—Special Rule.* If an affiliated group described in subsection (18)(D) of this rule and it elects to use the interstate division of income method referred to in paragraph (18)(D)2. of this rule, it shall arrive at an interstate division of income percentage in the following manner:

1. Each member shall determine its own federal taxable income (loss) for the year, computed as though each member had filed a separate federal income tax return for the year. For the purposes of this paragraph, the separate federal taxable income (loss) of each member shall not reflect the deduction for net operating loss allowable by IRC Section 172 and shall not reflect dividend income from sources within Missouri;

2. Each member shall adjust its own separate federal taxable income (loss) so determined to reflect the modifications provided in sections 143.121 and 143.141, RSMo, applicable to those members. If, as a result of the computation contained in this paragraph (18)(E)2., a member has a separate Missouri taxable loss for the year, that member, for purposes of subsection (18)(E), shall be considered to have had a positive Missouri taxable income for the year in an amount equal to the loss;

3. The amount determined pursuant to paragraphs (18)(E)1. and 2., for the purposes of subsection (18)(E), shall be considered the separate Missouri taxable income (all sources) of each member for the year;

4. Each member shall determine that portion of its own separate Missouri taxable income (all sources) as is derived from sources within Missouri by application of whichever interstate division of income method under section 143.451 or 143.461, RSMo, is applicable to each member; and

5. The combined amounts of the Missouri taxable income (Missouri sources) of each member, so determined, shall be divided by the combined amounts of the Missouri taxable income (all sources) of each member, so determined, to arrive

at a percentage and the percentage thus obtained shall be deemed to be that percentage of the Missouri consolidated taxable income (all sources) as is derived from sources within Missouri.

(19) *Intercompany Transactions.* For the purposes of determining the amount of sales or business transactions under the interstate division of income methods provided in sections 143.451.2. and 143.461, RSMo, and in the Multistate Tax Compact, the term sales and business transactions shall include all intercompany sales (business transactions) as defined in Treas. Reg. Section 1.1502-13.

(20) *Subsequent Missouri Consolidated Return Years.* In the determination of Missouri consolidated taxable income (Missouri sources) for its second and succeeding Missouri consolidated return years, the affiliated group shall use the same interstate division of income method as it used in its first year, or select a different interstate division of income method pursuant to section (18) of this rule.

(21) *Election of Interstate Division of Income Method.* For any taxable year, the interstate division of income method may not be changed following the due date (including extensions of time) for filing the return for such year.]

(12) *Improper Separate Return Filing.* If an affiliated group filed (or was required to file) a Missouri consolidated return for the immediately preceding taxable year and, without authorization under sections (25)–(28) of this rule, one (1) or more required members of an affiliated group attempt to file Missouri corporate income tax returns on a separate basis for the taxable year, then –

(A) If the common parent has filed a Missouri corporate income tax return for the taxable year, the Missouri return of the common parent shall be deemed the sole Missouri consolidated return of the affiliated group and other Missouri corporate income tax returns filed by other required members of the affiliated group shall be void (with any payments made therewith being credited to the affiliated group);

(B) If the common parent has not filed a Missouri corporate income tax return for the taxable year, the affiliated group shall be deemed not to have filed a Missouri corporate income tax return for the taxable year until a Missouri income tax return is filed by the common parent, and the other returns filed by other required members of the affiliated group shall be void (with any payments made therewith being credited to the affiliated group).

(13) *Filing Consolidated Return in Special Circumstances.* Notwithstanding that an affiliated group may be disqualified to file a Missouri consolidated return for the current taxable year under sections (25)–(28) of this rule, the director may permit the affiliated group to file a Missouri consolidated return for the current taxable year. Application for permission shall be directed to the director's Taxation Division exclusively by email to corporate@dor.mo.gov, and approval of the application shall be subject to such terms and conditions as the director may prescribe.

(14) *Apportionment and Allocation of Net Income for Missouri Consolidated Return.* In the determination of that portion of the Missouri consolidated taxable income (all sources) as is derived from sources within Missouri, the affiliated group shall apportion and allocate its Missouri

consolidated taxable income (all sources) according to the provisions of sections 143.455.1–.12, RSMo, except as otherwise provided in section (14) of this rule.

(A) Method Under Section 143.455.13, RSMo. The affiliated group, through its common parent, may petition, or the director may require, an alternative method of allocation or apportionment to be used in determining Missouri consolidated taxable income from Missouri sources consistent with sections 143.455.13(2)–(5), RSMo, and 12 CSR 10-2.076. The approval of an alternative allocation or apportionment method for an affiliated group to use on a Missouri consolidated return does not constitute approval of the use of such alternative allocation or apportionment method on any separate Missouri return.

(B) Members to Which Different Apportionment and Allocation Methods Apply. If the affiliated group is composed of a membership such that, if separate Missouri returns were filed by each member, the same apportionment and allocation method under sections 143.455.1 through 143.455.12, RSMo (relating to general business corporations), 143.455.14, RSMo (relating to transportation), 143.455.15, RSMo (relating to railroads, and the like), 143.455.16, RSMo (relating to interstate bridges), 143.455.17, RSMo (relating to telephone or telegraph companies), 143.455.13, RSMo (other approved methods), or 12 CSR 10-2.260 would not apply to each member, then the affiliated group, as a whole, shall determine that portion of its Missouri consolidated taxable income (all sources) as is derived from sources within Missouri by application of –

1. The apportionment and allocation method under sections 143.455.1 through 143.455.12, RSMo, as further clarified by 12 CSR 10-2.076;

2. The apportionment and allocation approved or required for the affiliated group under sections 143.455.13(2)–(5), RSMo; or

3. The percentage obtained by the method set forth in subsection (14)(C) of this rule, but only if paragraph (14)(B)2. of this rule does not apply;

(C) Members to Which Different Apportionment and Allocation Methods Apply – Special Rule. If an affiliated group is described in subsection (14)(B) of this rule, but paragraph (14)(B)2. of this rule does not apply to the affiliated group, and it elects to use the method referred to in paragraph (14)(B)3. of this rule, it shall arrive at a percentage of Missouri consolidated taxable income (all sources) as is derived from sources within Missouri in the following manner:

1. Each member shall determine its own federal taxable income (loss) for the year, computed as though each member had filed a separate federal income tax return for the year. For the purposes of this paragraph, the separate federal taxable income (loss) of each member shall not reflect the deduction for net operating loss allowable by IRC Section 172;

2. Each member shall adjust its own separate federal taxable income (loss) so determined to reflect only the modifications provided in sections 143.121 and 143.141, RSMo, applicable to those members (therefore, the federal income tax deduction under section 143.171, RSMo, for example, is not taken into account for purposes of computing the percentage under this subsection). If, as a result of the computation contained in this paragraph (14)(C)2., a member has a separate Missouri taxable loss for the year, that member, for purposes of computing the percentage under subsection (14)(C), shall be considered to have zero Missouri taxable income (all sources) for the

year;

3. The amount determined pursuant to paragraphs (14)(C)1. and (14)(C)2., for the purposes of computing the percentage under subsection (14)(C), shall be considered the separate Missouri taxable income (all sources) of each member for the year;

4. Each member shall determine that portion of its own separate Missouri taxable income (all sources) as is derived from sources within Missouri by application of whichever apportionment and allocation method under section 143.455, RSMo, and its related regulations, is applicable to each member (for example, a method under 12 CSR 10-2.260 may be applicable to one member, while the method under section 143.455.15, RSMo, is applicable to another), to arrive at a figure which will be called preliminary Missouri taxable income which shall not reflect further deductions or modifications such as the Missouri Dividends Deduction; and

5. The combined amounts of the preliminary Missouri taxable income of each member, so determined, shall be divided by the combined amounts of the Missouri taxable income (all sources) of each member, so determined, to arrive at a percentage and the percentage thus obtained shall be deemed to be that percentage of the Missouri consolidated taxable income (all sources) as is derived from sources within Missouri. If the combined amounts of the preliminary Missouri taxable income of each member total to zero, then the percentage shall be deemed zero percent (0%) even if the denominator is also zero.

(15) Intercompany Transactions. All transactions between required members of the affiliated group for the Missouri consolidated return year shall be eliminated for purposes of the Missouri consolidated income tax return. This includes all gross receipts, for purposes of section 143.455, RSMo, resulting from such transactions.

(16) Subsequent Missouri Consolidated Return Years. In the determination of Missouri consolidated taxable income (Missouri sources) for its second and succeeding Missouri consolidated return years, the affiliated group shall use the same apportionment and allocation method as it used in its first year, or select a different apportionment and allocation method to the extent permitted pursuant to subsection (14)(B) of this rule.

(17) Election of Interstate Division of Income Method. For any taxable year, the apportionment and allocation method elected under subsection (14)(B) is irrevocable for that taxable year, regardless of when such election is made.

[(22)](18) Computation of Tax Liability. The Missouri corporate income tax liability of an affiliated group for a Missouri consolidated return year shall be determined by adding together –

(A) The tax imposed by section 143.071, RSMo, on the Missouri consolidated taxable income (Missouri sources) for each year;

(B) The additions to tax imposed by section 143.741, RSMo;

(C) The additions to tax and penalties imposed by section 143.751, RSMo; and

(D) The additions to tax imposed by section 143.761, RSMo.

[(23)](19) Liability For Tax. The common parent corporation and each required member which was a member of the affiliated group during any part of the Missouri consolidated return year shall be jointly and severally liable for the tax computed

in accordance with this rule, together with the interest on the tax, computed in accordance with section 143.731, RSMo, with the exception of any required members who are entirely exempt from Missouri corporate income tax for the Missouri consolidated return year pursuant to section 143.441.2, RSMo. No agreement entered into by one (1) or more members of the affiliated group with any other member of the group or with any other person in any case shall have the effect of reducing the liability prescribed.

[(24) Consent to This Rule. Each required member must execute a Form MO-22 (Authorization and Consent of Subsidiary Corporation to be Included in a Missouri Consolidated Income Tax Return) for the first Missouri consolidated return year in which it first becomes a member of the affiliated group. If a required member fails to execute a Form MO-22, the director of revenue may: a) treat such failure as a request by the affiliated group to discontinue, for good cause, the filing of a Missouri consolidated return with respect to the year of the failure and all Missouri consolidated return years after that; b) recalculate the Missouri tax liability of the affiliated group to include the required member; or c) accept the return without the consent pursuant to section (25) of this regulation. The affiliated group shall continue to be subject to section (15) of this rule unless and until the director of revenue grants written permission to the affiliated group to discontinue the filing of Missouri consolidated returns.

(25) Consent Under Facts and Circumstances. If a required member fails to execute a Form MO-22, the director of revenue may determine that the member has joined in the making of the Missouri consolidated return of the affiliated group.

(26) Failure to Consent Due to Mistake. If any required member has failed to join in the making of a Missouri consolidated return and the common parent establishes to the satisfaction of the director of revenue that the failure was due to a mistake of law or fact, or to inadvertence, then the member shall be allowed to file a Form MO-22 and join in the making of the Missouri consolidated return.]

*[(27)](20) Consolidated Return Made by Common Parent. The Missouri consolidated return shall be made by the common parent on Form MO-1120 (Corporation Income Tax Return) and shall be filed by the common parent. **By filing the consolidated return, the common parent warrants that it has or has obtained, where necessary, any consent or authorization by a subsidiary or affiliate within the affiliated group to comply with the provisions of Missouri statutes and regulations pertaining to the consolidated return and to serve as their agent consistent with section (22) of this rule.***

[(28) Attachments to Form MO-1120. In addition to those matters required of all corporations, an affiliated group shall be required to submit the following items:

(A) For the first Missouri consolidated return year, a Form MO-22 executed by each member of an affiliated group;

(B) For the second and succeeding Missouri consolidated return years, a Form MO-22 executed by each new required member of an affiliated group;

(C) A detailed schedule i) identifying any members of the affiliated group that are not required members and the reason for exclusion, and ii) showing all adjustments to federal consolidated taxable income due to the exclusion of any members of the affiliated group that are not required members; and

(D) The affiliated group shall attach to its Form MO-MS

(Corporation Allocation and Apportionment of Income) a detailed schedule which the interstate division of income data of each member of the affiliated group is set forth.]

(21) Attachments to Form MO-1120. In addition to those matters required of all corporations, an affiliated group filing a consolidated Missouri return shall be required to submit the following items in paper or electronic format:

(A) A detailed schedule –

1. Identifying any members of the affiliated group that are required members and included on the Missouri consolidated return;

2. Identifying any members of the affiliated group that are not required members and the reason for exclusion; and

3. Showing all adjustments to federal consolidated taxable income due to the exclusion of any members of the affiliated group that are not required members;

(B) A copy of the federal consolidated return, with all attachments and schedules, that was filed or is being filed with the Internal Revenue Service for the same taxable year (if any); and

(C) The affiliated group shall attach to its Form MO-MS (Corporation Allocation and Apportionment of Income) a detailed schedule which the interstate division of income data of each member of the affiliated group is set forth.

[(29)](22) Common Parent as Agent for All Other Members. The common parent, for all purposes [other than the making of the consent required by subsection (12)(B) of this rule,] regarding Missouri corporate income tax under Chapter 143, RSMo, shall be the sole agent for each subsidiary member in the affiliated group, duly authorized to act in its own name in all matters relating to the Missouri income tax liability for the Missouri consolidated return year. No subsidiary member shall have authority to act for or to represent itself in any matter[. For example, all correspondence will be carried on directly with the common parent; the common parent shall file for all extensions of time, including extensions of time for payment of Missouri tax; notices of deficiencies will be mailed to the common parent and the mailing only to the common parent shall be considered as a mailing to each subsidiary member in the affiliated group; notice and demand for payment of taxes will be given only to the common parent and the notice and demand will be considered as a notice and demand to each subsidiary member; the common parent will file petitions and conduct proceedings before the director of revenue and the Administrative Hearing Commission; and any petition shall be considered as also having been filed by each subsidiary. The] regarding Missouri corporate income tax for the same Missouri consolidated return year. The identification of the common parent on or with the filing of the MO-1120 for the Missouri consolidated return year, or a prior year, constitutes the designation of the common parent as an authorized representative for purposes of section 32.057, RSMo, with respect to each and all subsidiary members, and authorizes the disclosure of all tax information of any subsidiary member (for the Missouri consolidated return year and all prior years) to the common parent. For the Missouri consolidated return year, the common parent will file claims for refund or credit regarding Missouri corporate income tax and any Missouri corporate income tax refund will be made directly to and in the name of the common parent and will discharge any liability of Missouri in respect to that refund to any subsidiary member[;], and the common parent in its name will execute closing agreements

and all other documents **regarding Missouri corporate income tax** and any agreement or any other documents so executed shall be considered as having also been given or executed by each subsidiary member. Notwithstanding the provisions of this section, any notice of deficiency, in respect to the tax for a Missouri consolidated return year, *[will]* **may** name each corporation which was a member of the affiliated group during any part of the period (but a failure to include the name of any member will not affect the validity of the notice of deficiency as to the other members); any notice and demand for payment *[will]* **may** name each corporation which was a member of the affiliated group during any part of the period (but a failure to include the name of any member will not effect the validity of the notice and demand as to the other members); and any other proceeding to collect the amount of any assessment, after the assessment has been made, *[will]* **may** name the corporation from which the collection is to be made. The provisions of this section shall apply whether or not a Missouri consolidated return is made for any subsequent year and whether or not one (1) or more subsidiaries have become or have ceased to be *[come]* members of the affiliated group at any time. Notwithstanding the provisions of this section, the director *[of revenue]*, upon notifying the common parent, may deal directly with any subsidiary member of the affiliated group with respect to its liability, in which event that member shall have full authority to act for itself.

[(30)](23) Notification of Deficiency to Corporation Which Has Ceased to be a Member of an Affiliated Group. If a subsidiary has ceased to be a member of an affiliated group and if the subsidiary files written notice of the cessation with the director *[of revenue]*, then the director *[of revenue]*, upon written request of that subsidiary, will furnish it with a copy of any notice of deficiency with respect to the tax for a Missouri consolidated return year for which it was a member and a copy of any notice and demand for payment of the deficiency. The filing of the written notification and request by a subsidiary corporation shall not limit the scope of the agency of the common parent provided in section *[(29)](22)* of this rule. Failure by the director *[of revenue]* to comply with the written request shall not limit the liability of the corporation provided in section *[(29)](22)* of this rule.

[(31)](24) Effect of Dissolution of Common Parent. If a common parent contemplates dissolution, or is about to be dissolved, or if for any other reason its existence is about to terminate, it shall notify the director *[of revenue]* of that fact and designate, subject to the approval of the director *[of revenue]*, another member of the affiliated group to act as agent in its place to the same extent and subject to the same conditions and limitations as are applicable to the common parent **(including as authorized representative pursuant to section 32.057, RSMo), notwithstanding any provision of this rule to the contrary.** If the notice thus required is not given by the common parent, or the designation is not approved by the director *[of revenue]*, the remaining members of the affiliated group, subject to the approval of the director *[of revenue]*, may designate another member of the group to act as the agent **in place of the common parent (including as authorized representative pursuant to section 32.057, RSMo), notwithstanding any provision of this rule to the contrary,** and notice of that designation shall be given to the director *[of revenue]*. Until a notice in writing designating a new agent has been approved by the director *[of revenue]*, any notice of deficiency or other communication mailed to the common parent shall be considered as having been properly mailed to

the agent **and authorized representative (for purposes of section 32.057, RSMo)** of the affiliated group; or if the director *[of revenue]* has reason to believe that the existence of the common parent has terminated, if s/he deems it advisable, s/he may deal directly with any member of the affiliated group with respect to its Missouri consolidated tax liability, **and such member shall be deemed an authorized representative of each and all members of the affiliated group for purposes of section 32.057, RSMo.**

[(32)](25) Automatic Termination of Right to File Missouri Consolidated Return. The right of an affiliated group to file a Missouri consolidated return for the taxable year shall be dependent upon that group filing a federal consolidated return for the same year. Upon the discontinuance of the filing of a federal consolidated return, the filing of a Missouri consolidated return shall similarly be discontinued.

[(33)](26) Permission to Discontinue Filing Missouri Consolidated Return—Substantial Change in Law or Regulation. Upon timely written *[application]* **notice** to the director *[of revenue]*, an affiliated group may discontinue the filing of a Missouri consolidated return for the taxable year (or may withdraw a Missouri consolidated return previously filed for the taxable year) if the net result of all amendments to applicable law and the corresponding rules with effective dates commencing within the taxable year has a substantial adverse effect on the Missouri consolidated tax liability of the affiliated group for that year relative to what the aggregate Missouri tax liability would be if the members of the affiliated group filed separate Missouri returns for the year.

(A) *Prima Facie* Substantial Change. The difference between the Missouri consolidated tax liability, taking into account the changes in the law or regulations effective for the year and the aggregate Missouri tax liability of the members of the affiliated group computed as if each member filed a separate Missouri return for the year, also taking into account the changes in the law or regulations effective for the year (postlaw difference) shall be compared with the difference between the Missouri consolidated tax liability of the affiliated group for the taxable year, without regard to the changes in the law or regulations, and the aggregate Missouri tax liability of the members of the affiliated group computed as if separate Missouri returns had been filed by the members for the year, also without regard to the changes in the law or regulations (prelaw difference). If the postlaw difference is one hundred fifteen percent (115%) greater than the prelaw difference and that difference is at least *[five thousand dollars (\$5,000)]* **thirty thousand dollars (\$30,000)**, a substantial adverse change shall be deemed to have occurred.

(B) Timely *[Application]* **Notice.** Any *[application]* **notice** to discontinue the filing of Missouri consolidated returns on account of section *[(33)](26)* shall be made in writing to the director *[of revenue]* on or before the later of—

1. *[The]* **Ninety (90) days before the due date** (including extensions of time) for the filing of the Missouri consolidated return for the taxable year; or

2. *[Ninety (90)]* **One hundred and eighty (180) days** after the effective date of the *[Missouri]* law or *[Missouri Department of Revenue]* regulation on account of which a substantial change is alleged to have occurred.

(C) In the event that a *prima facie* substantial change does not exist and the director determines that a substantial change in law or regulation adversely changing the Missouri consolidated tax liability has not occurred, the director may treat an attempt by the affiliated group to file

on a non-consolidated basis as the affiliated group having engaged in improper separate return filing consistent with section (12) of this rule. Affiliated groups are strongly encouraged to obtain a binding letter ruling pursuant to 12 CSR 10-1.020 prior to any attempt to discontinue the filing of Missouri consolidated returns on account of a substantial change in law or regulation adversely changing income tax liability.

[(34)](27) Permission to Discontinue Filing Missouri Consolidated Returns For Good Cause. Upon the timely written application by the affiliated group and upon showing of good cause for the action, the director *[of revenue]* may permit the affiliated group to discontinue the filing of Missouri consolidated returns *[upon the terms and conditions as s/he may prescribe]*. Any application for permission to discontinue the filing of Missouri consolidated return on account of section [(34)](27) shall be made to the director *[of revenue on or]* no later than the 90th day before the due date (including extensions of time) for the filing of the Missouri consolidated return for the year. A relief extension of the due date to apply for permission to discontinue the filing of Missouri consolidated return may be granted even after such due date has passed, subject to the same procedure, conditions, and requirements as the relief extension discussed in section (9) of this rule.

[(35)](28) Revocation of Right to File Missouri Consolidated Return. The director *[of revenue]*, upon finding that the filing of Missouri consolidated returns by the affiliated group does not clearly reflect the Missouri taxable income derived from sources within Missouri and for the purpose of preventing avoidance of Missouri tax liability, may terminate the right of an affiliated group to file a Missouri consolidated return for that year or, in the alternative, may distribute, apportion, or allocate items of income, deductions, credits, or allowances between or among the members of the affiliated group so that the portion of the Missouri consolidated taxable income (all sources) as is derived from sources within Missouri is clearly reflected. The procedure outlined in sections 143.611–143.691, RSMo, inclusive, shall be applicable to actions of the director *[of revenue]* under this section.

[(36)](29) Estimated Tax on Consolidated Basis. Beginning with its third Missouri consolidated return year, an affiliated group shall file its declaration of estimated tax on a consolidated basis for that year and for each subsequent Missouri consolidated return year. The group shall be treated as a single corporation for purposes of sections [143.531 and] 143.521 through 143.541, RSMo (relating to the declaration and payment of estimated tax). If separate Missouri returns are filed by the members for a taxable year, the amount of any estimated tax payments made with respect to a Missouri consolidated declaration of estimated tax for that year shall be credited against the separate Missouri tax liabilities of the members in any manner designated by the common parent which is satisfactory to the director *[of revenue]*. The consolidated declaration of estimated tax shall be filed and payment shall be made by the common parent.

[(37)](30) Estimated Tax on Separate Basis. For each taxable year preceding the third Missouri consolidated return year, *[each member of the affiliated group shall be treated as a separate corporation for the purposes of sections 143.531 and 143.541, RSMo]* declarations of estimated tax may be filed and payments of estimated tax may be made on either a

consolidated or separate member basis. For the first two (2) Missouri consolidated return years, the amount of any estimated tax payments made for the year by the members of the affiliated group shall be credited against the Missouri consolidated tax liability of the affiliated group for that year. *[A statement shall be attached to the declaration setting forth the name, address, and federal employer identification number of each member of the affiliated group as well as the amount of declaration of estimated tax payments by each member together with the date of each payment.]*

[(38)](31) Additions to Tax For Failure to Pay Estimated Tax on Consolidated Basis. If the affiliated group is required to file a Missouri consolidated declaration of estimated tax under section [(36)](29) of this rule for a taxable year, then, if the group –

(A) Files a Missouri consolidated return for *[the]* that taxable year, *[with the term]* the “tax shown on the return,” as that phrase is used for the purposes of section 143.761.4(1), RSMo, *[the tax]* shall be the tax shown on the Missouri consolidated return for the preceding taxable year, and the term “facts shown on *[the]* his return,” for purposes of section 143.761.4(4), RSMo, shall mean the facts *[shall be]* shown on the Missouri consolidated return for the preceding taxable year; or

(B) Does not file a Missouri consolidated return for the taxable year, the term “amount, if any, of the installment paid,” *[by any member,]* for *[the]* purposes of section 143.761.2(2), RSMo, *[an amount shall be apportioned]* shall mean, with respect to a member, the amount allocated to that member in a manner designated by the common parent which is satisfactory to the director *[of revenue]*. For *[the]* purposes of section 143.761.4(1), RSMo, the “tax shown on the return” for any member shall be the portion of the tax shown on the Missouri consolidated return for the preceding taxable year allocated to that member in a manner designated by the common parent which is satisfactory to the director *[of revenue]*. For purposes of section 143.761.4(4), RSMo, the “facts shown on *[the]* his return” shall be the facts shown on the Missouri consolidated return for the preceding taxable year and the tax computed *[under that section]* pursuant to section 143.761.4(4), RSMo, shall be allocated to the members in a manner designated by the common parent and satisfactory to the director *[of revenue]*.

[(39)](32) Additions to Tax For Failure to Pay Estimated Tax on Separate Basis. If the members of an affiliated group are treated as separate corporations for the taxable year under section [(37)](30) of this rule and the affiliated group files a Missouri consolidated return for the year, then, for the purposes of section 143.761.2(1), RSMo, the “tax shown on the return for the taxable year” for any member shall be the portion of the tax shown on the Missouri consolidated return allocable to that member in a manner designated by the common parent and satisfactory to the director *[of revenue]*.

(33) Nothing in this rule shall be interpreted or construed as incorporating by reference any rule, regulation, standard, or guideline of a federal agency, with the exception of Treasury Regulation section 301.9100-3, as found in Title 26, Section 301.9100-3 of the *Code of Federal Regulations* (last amended May 6, 2024), which is hereby incorporated by reference (only for the limited purposes specified below), as published by the United States Government Publishing Office, 732 N. Capitol Street NW, Washington, DC 20401-0001, phone: toll-free (866) 512-1800, DC area (202) 521-1800, website: bookstore.gpo.gov. The incorporation by reference of Treasury Regulation section 301.9100-3

applies only to the relief extensions expressly specified in sections (9) and (27) of this rule. Nothing in this rule shall be understood to create or authorize a relief extension other than those expressly specified, using the exact phrase “relief extension,” in this rule. This rule does not incorporate any subsequent amendment or additions to Treasury Regulation section 301.9100-3.

AUTHORITY: sections 32.057 and 143.961, RSMo 2016, 143.431[.3(5)], RSMo Supp. [2009] 2025. Regulation 1.431-3 was first filed July 21, 1975, effective July 31, 1975. Amended: Filed Oct. 16, 2002, effective June 30, 2003. Amended: Filed Dec. 1, 2009, effective June 30, 2010. Amended: Filed Oct. 27, 2025.

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Department of Revenue, Legislative Office, 301 West High Street, Room 218, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.

TITLE 12 – DEPARTMENT OF REVENUE
Division 10 – Director of Revenue
Chapter 41 – General Tax Provisions

PROPOSED AMENDMENT

12 CSR 10-41.010 Annual Adjusted Rate of Interest. The department is amending section (1) and adding section (4).

PURPOSE: This amendment establishes the annual adjusted rate of interest to be implemented and applied on taxes remaining unpaid during calendar year 2026 and where to locate the calculated rates in the future.

(1) Pursuant to section 32.065, RSMo, the [D]irector of [R]evenue upon official notice of the average predominant prime rate quoted by commercial banks to large businesses, as determined and reported by the Board of Governors of the Federal Reserve System in the Federal Reserve Statistical Release H.15(519) for the month of September of each year, has set by administrative order the annual adjusted rate of interest to be paid on unpaid amounts of taxes during the succeeding calendar year as follows:

Calendar Year	Rate of Interest on Unpaid Amounts of Taxes
1995	12%
1996	9%
1997	8%
1998	9%
1999	8%
2000	8%
2001	10%
2002	6%

2003	5%
2004	4%
2005	5%
2006	7%
2007	8%
2008	8%
2009	5%
2010	3%
2011	3%
2012	3%
2013	3%
2014	3%
2015	3%
2016	3%
2017	4%
2018	4%
2019	5%
2020	5%
2021	3%
2022	3%
2023	6%
2024	9%
2025	8%
2026	7%

(4) For all calendar years starting January 1, 2026 or after, the director of revenue shall compute the annual adjusted rate of interest and shall post the rate on or before October 22 of each year on the taxation page of the department’s website at dor.mo.gov/taxation/ to comply with the provisions of section 32.065, RSMo.

AUTHORITY: section 32.065, RSMo 2016. Emergency rule filed Oct. 13, 1982, effective Oct. 23, 1982, expired Feb. 19, 1983. Original rule filed Nov. 5, 1982, effective Feb. 11, 1983. For intervening history, please consult the Code of State Regulations. Emergency amendment filed Oct. 20, 2025, effective Jan. 1, 2026, expires June 29, 2026. Amended: Filed Oct. 20, 2025.

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate. This proposed amendment will result in a decrease in the interest rate charged on delinquent taxes.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate unless they chose to pay their taxes late. The number of taxpayers choosing to pay late is unknown.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Department of Revenue, Legislative Office, 301 West High Street, Room 218, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.

TITLE 19 – DEPARTMENT OF HEALTH AND SENIOR SERVICES
Division 20 – Division of Community and Public Health
Chapter 80 – Coroner Standards and Training Commission

PROPOSED RESCISSION

19 CSR 20-80.010 Training Standards Relating to the Office of the Coroner. This rule established training standards relating to the office of county coroner.

PURPOSE: This rule is being rescinded as a result of the passage of House Bill 199 (2025) that repealed section 58.035, RSMo, and enacted section 58.097, RSMo. Section 58.035, RSMo, provided the rulemaking authority under which this rule was promulgated. Additionally, the training requirements for county coroners are now set forth in section 58.097, RSMo.

AUTHORITY: section 58.035, RSMo Supp. 2024. Original rule filed May 31, 2024, effective Jan. 30, 2025. Rescinded: Filed Nov. 3, 2025.

PUBLIC COST: This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Health and Senior Services, Bureau of Vital Records, Dylan Bryant, State Registrar, PO Box 570, Jefferson City, MO 65102, or via email at Dylan.Bryant@health.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.

TITLE 19 – DEPARTMENT OF HEALTH AND SENIOR SERVICES

**Division 25 – Missouri State Public Health Laboratory
Chapter 32 – Milk-Testing Laboratories**

PROPOSED RESCISSION

19 CSR 25-32.010 State Approval of Milk-Testing Laboratories. This rule established up-to-date minimum requirements for laboratory approval, using the current recommendations of the federal Food and Drug Administration. Additionally, the rule required laboratories that performed examinations of milk required by the “Grade A Pasteurized Milk Ordinance” and by the cooperative State – United States Public Health Service/ Food and Drug Administration Program for Certification of Interstate Milk Shippers to be approved by the Department of Health and Senior Services, which was the official agency for approval of milk-testing laboratories.

PURPOSE: This rule is being rescinded as the Evaluation of Milk Laboratories program is being moved from Missouri Department of Health and Senior Services, Missouri State Public Health Laboratory, to Missouri Department of Agriculture.

AUTHORITY: section 196.045, RSMo (1986). This rule was previously filed as 13 CSR 50-141.010 and 19 CSR 20-32.010. Original rule filed Jan. 31, 1966, effective Feb. 10, 1966. Rescinded and readopted: Filed Oct. 15, 1981, effective Feb. 11, 1982. Changed to 19 CSR 25-32.010, Jan. 1, 1995. Rescinded: Filed Nov. 3, 2025.

PUBLIC COST: This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or opposition to this proposed rescission with Missouri Department of Health and Senior Services, Missouri State Public Health Laboratory, Adam Perkins, Laboratory Director, PO Box 570, Jefferson City, MO 65102-0570, or via email at labweb1@health.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.

TITLE 19 – DEPARTMENT OF HEALTH AND SENIOR SERVICES

**Division 30 – Division of Regulation and Licensure
Chapter 86 – Residential Care Facilities and Assisted Living Facilities**

PROPOSED AMENDMENT

19 CSR 30-86.047 Administrative, Personnel, and Resident Care Requirements for Assisted Living Facilities. The department is amending section (15) and subsections (4)(A), (13)(A) and (B), (20)(E) and (G), deleting old subsection (20)(I), and renumbering subsections in section (20).

PURPOSE: This amendment corrects the regulatory references to mirror the statutory language for the appropriately trained and qualified individual, updates the criminal background language to mirror statute, corrects the statute number for the required criminal background check, adds the department’s website for the employee disqualification list check, updates the department’s website for the CNA registry, and removes the requirement for a written statement from a licensed physician or physician’s designee indicating a person can work in a long-term care facility.

(4) Definitions. For the purpose of this rule, the following definitions shall apply:

(A) Appropriately trained and qualified individual means an individual who is licensed or registered with the state of Missouri in a health care related field or an individual with a degree in a health care related field or an individual with a degree in a health care, social services, or human services field or an individual licensed under Chapter 344, RSMo, and who has received facility orientation training under 19 CSR 30-86. [042(18)]047, and dementia training under section [660.050] 192.2000, RSMo, and twenty-four (24) hours of additional training, approved by the department, consisting of definition and assessment of activities of daily living, assessment of cognitive ability, service planning, and interview skills;

(13) Prior to allowing any person who has been hired in a full-time, part-time, or temporary position to have contact with any resident, the facility shall, or in the case of temporary employees hired through or contracted from an employment agency, the employment agency shall, prior to sending a temporary employee to a facility:—

(A) Request a criminal background check for the person, as

provided in section [660.317] 192.2495, RSMo. Each facility shall maintain documents verifying that the background checks were requested, the date of each such request, and the nature of the response received for each such request. II

1. The facility shall ensure that any person hired or retained to have contact with any resident who discloses that he or she has been [convicted of,] found guilty [of, pled guilty to, or pled nolo contendere to a crime,] in this state or any other state[,] or has been found guilty of a crime, which if committed in Missouri would be a class A or B felony violation of Chapter 565, 566, or 569, RSMo, or any violation of section 198.070.3., RSMo, or section 568.020, RSMo, shall not be retained in such a position. I/II

2. Upon receipt of the criminal background check, the facility shall ensure that if the criminal background check indicates that the person hired or retained by the facility has been [convicted of,] found guilty [of, pled guilty to, or pled nolo contendere to a crime,] in this state or any other state[,] or has been found guilty of a crime, which if committed in Missouri would be a class A or B felony violation of Chapter 565, 566, or 569, RSMo, or any violation of section 198.070.3., RSMo, or section 568.020, RSMo, the person shall not have contact with any resident unless and until the facility obtains verification from the department that a good cause waiver has been granted for each qualifying offense and maintains a copy of the verification in the individual's personnel file; I/II

(B) Make an inquiry to the department, as provided in section [660.315] 192.2490, RSMo, as to whether the person is listed on the EDL. Each facility shall maintain documents verifying that the EDL checks were requested, the date of each such request, and the nature of the response received for each such request. The inquiry may be made through the department's website at www.health.mo.gov/safety/edl; II/III

(15) The facility must develop and implement written policies and procedures which require that persons hired for any position which is to have contact with any [patient or] resident have been informed of their responsibility to disclose their prior criminal history to the facility as required by section [660.317.5] 192.2495, RSMo. The facility must also develop and implement policies and procedures which ensure that the facility does not knowingly hire, after August 28, 1997, any person who has or may have contact with a [patient or] resident[,] who has been [convicted of, plead] found guilty [or nolo contendere to,] in this state or any other state, or has been found guilty of [any] a crime which if committed in Missouri would be a Class A or B felony violation of Chapter 565, 566, or 569, RSMo, or any violation of subsection [3 of section] 198.070.3, RSMo, or of section 568.020, RSMo. II/III

(20) The administrator shall maintain on the premises an individual personnel record on each facility employee, which shall include the following:

(E) Documentation of experience and education including for positions requiring licensure or certification, documentation evidencing competency for the position held, which includes copies of current licenses, transcripts when applicable, or for those individuals requiring certification, such as certified medication technicians, level I medication aides and insulin administration aides; printing the Web Registry search results page available at www.dhss.health.mo.gov/cnaregistry shall meet the requirements of the employer's check regarding valid certification;

(G) The results of background checks required by section [660.317] 192.2495, RSMo; and a copy of any good cause waiver granted by the department, if applicable;

[(I)] Written statement signed by a licensed physician or physician's designee indicating the person can work in a long-term care facility and indicating any limitations;]

[(J)](I) Documentation of the employee's tuberculin screening status;

[(K)](I) Documentation of what the employee was instructed on during orientation training; and

[(L)](K) Reason for termination if the employee was terminated due to abuse or neglect of a resident, residents' rights issues, or resident injury. III

AUTHORITY: sections 198.073 and 198.076, RSMo [Supp. 2011] 2016. Original rule filed Aug. 23, 2006, effective April 30, 2007. Amended: Filed March 13, 2008, effective Oct. 30, 2008. Amended: Filed March 1, 2012, effective Sept. 30, 2012. Amended: Filed Nov. 3, 2025.

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE OF PUBLIC HEARING AND NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with Carmen Grover-Slaterry, Regulation Unit Manager, Section for Long-Term Care Regulation, PO Box 570, Jefferson City, MO 65102-0570 or at RegulationUnit@health.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. A public hearing is scheduled for Jan. 6, 2026, from 1-4 p.m., in the Truman Conference Room located at 920 Wildwood Drive, Jefferson City, MO.*

TITLE 20 – DEPARTMENT OF COMMERCE AND INSURANCE

Division 2245 – Real Estate Appraisers

Chapter 3 – Applications for Certification and Licensure

PROPOSED AMENDMENT

20 CSR 2245-3.005 Trainee Real Estate Appraiser Registration. The commission is amending section (4) and renumbering as necessary.

PURPOSE: This amendment clarifies that those who hold a valid license/certification do not have to retake the seventy-five (75) hours needed to become a trainee.

(4) Trainee applicants in addition to the requirements outlined in section (3) of this rule will also be required to submit –

(D) Appraisers holding a valid state license, certified residential, or certified general license/certification satisfy the educational requirements for the trainee appraiser license as outlined in subsections (4)(B) and (C) above;

[(D)](E) Proof of submission of fingerprints to the Missouri State Highway Patrol's approved vendor for both a Missouri State Highway Patrol and Federal Bureau of Investigation fingerprint background check. Any fees due for fingerprint background checks shall be paid by the applicant directly to the Missouri State Highway Patrol or its approved vendor; **and**

[(E)](F) All applications shall include the appropriate fees

as established pursuant to 20 CSR 2245-5.020 and physical work and home addresses for the applicant. The commission will not consider an application which is incomplete or with which the correct fees have not been submitted[; *and*].

[(F)](5) The commission may refuse to issue or renew a license or certificate for any one (1) or any combination of causes set forth in section 339.532, RSMo.

[(5)](6) Effective January 1, 2026, licenses or certificates issued to all trainees will expire on June 30 of even-numbered years; however, a trainee may only renew their license or certificate for a total of five (5) renewal cycles. Notice of expiration will be sent to the trainee prior to the expiration date notifying the trainee of their eligibility to renew. Trainees holding a certificate or license prior to January 1, 2026, will receive a new license or certificate with a June 30, 2026, expiration date and will have to renew going forward as set forth in this rule.

(A) At the time of renewal the trainee will be required to complete the renewal form, pay the renewal fee as established pursuant to 20 CSR 2245-5.020, and attest whether or not they have completed the required continuing education hours as established by the Appraiser Qualifications Board (AQB) and pursuant to 20 CSR 2245-8.010.

(B) Trainees shall maintain evidence of course completion certificates as outlined in 20 CSR 2245-8.040(1).

(C) Failure to renew the trainee license within ninety (90) days of the license expiring will render the license void and the trainee will be required to reapply for a new trainee license under the current trainee requirements at the time of reapplication as set by the AQB. Failure to receive the notice to renew from the commission shall not excuse the trainee from the requirements for renewal.

[(6)](7) No real estate appraisal experience is required as a prerequisite for registration.

[(7)](8) Training.

(A) The registrant shall be subject to direct supervision by a Missouri certified appraiser in good standing with the commission for the prior three (3) years. If the trainee is currently licensed or certified, supervision shall only be required if the trainee is completing experience outside their current scope of practice.

(B) The supervising appraiser(s) shall be responsible for the training, guidance, and direct supervision of the registrant by –

1. Accepting responsibility for the appraisal report by signing and certifying that the report complies with the Uniform Standards of Professional Appraisal Practice (USPAP), 2024 Edition. The USPAP, 2024 Edition, is incorporated by reference and can be obtained from The Appraisal Foundation, 1155 15th Street NW, Suite 1111, Washington, DC 20005, by calling (202) 347-7722, or at www.appraisalfoundation.org. This rule does not incorporate any subsequent amendments or additions to the USPAP;

2. Reviewing and signing the appraisal report(s) for which the registrant has provided appraisal services; and

3. Personally inspecting each appraised property with the registrant until the supervising appraiser determines the registrant trainee is competent, in accordance with the competency rule of USPAP. If applying for a residential certification, the supervising appraiser shall personally inspect fifty (50) properties with the registrant, unless otherwise waived by the commission for good cause. If applying for certified general, the supervising appraiser shall

personally inspect twenty (20) nonresidential properties with the registrant, unless otherwise waived by the commission for good cause.

(C) The registrant is permitted to have more than one (1) supervising appraiser, but a supervising appraiser may not supervise more than three (3) registrants at one (1) time. The supervisor shall not be employed by the trainee.

(D) The registrant and a supervising appraiser shall notify the commission of a newly created supervisory relationship and submit an affidavit from the supervising appraiser acknowledging the supervisory relationship prior to the registrant performing appraisal services under the supervising appraiser. A registrant shall not receive credit for appraisal experience under a certified appraiser unless the registrant has first notified the commission of the certified appraiser's name and license number. Within ten (10) days of the termination of a supervisory relationship, the registrant and the supervising appraiser shall notify the commission that the supervisory relationship has been terminated.

(E) The registrant and each supervising appraiser shall maintain an appraisal log. This appraisal log may be maintained jointly, but each shall be individually responsible to assure the completion and availability of the appraisal log regardless of the agreement or practice of the registrant and the supervising appraiser regarding its maintenance. Separate appraisal logs shall be maintained for each supervising appraiser. The registrant and the supervising appraiser shall provide a copy of the appraisal log to the commission upon request. At a minimum, the appraisal log shall include the information required by 20 CSR 2245-2.050 and the following:

1. Description of work performed by the trainee and scope of the review and supervision of the supervising appraiser;

2. Number of actual work hours by the trainee on the assignment; and

3. The name and state certification number of the supervising appraiser.

(F) Registrants who are submitting experience hours associated with mass appraising shall submit a log that shall include at a minimum the following:

1. Date(s)[;], month and year;

2. Subject or project (location, description, or address);

3. Appraisal task(s);

4. Property type(s);

5. Client;

6. Number of properties;

7. Actual number of hours to complete the assignment;

8. Appraiser(s); and

9. Description of work performed by trainee and scope of supervision of the supervising appraiser.

(G) The Missouri certification of the supervising appraiser shall be in good standing and not subject to revocation, suspension, or probation within the last three (3) years. Subject to revocation or suspension within the last three (3) years shall mean that any term of revocation or suspension shall be terminated more than three (3) years prior to a licensee serving as supervising appraiser. Anyone subject to probation cannot supervise trainees during the probationary period, unless otherwise ordered by the commission.

[(8)](9) A person may register as a trainee under a supervising appraiser certified in another state if –

(A) The supervising appraiser is certified in another state that has requirements that are substantially similar to the requirements in Missouri for certification as a state-certified general or state-certified residential real estate appraiser;

(B) The supervising appraiser's certification from the other

state authorizes the supervisor, at a minimum, to perform the same scope of appraisal services that either a Missouri-certified general or certified residential appraiser is authorized to perform;

(C) The supervising appraiser's certification from the other state is active and has been in good standing and not subject to discipline for the prior three (3) years. The trainee real estate appraiser application shall be accompanied by verification from the supervising appraiser's certification authority verifying that the supervising appraiser's certification is active, in good standing, and has not been disciplined as provided in this subsection; and

(D) Upon application for certification, trainees that are supervised by an appraiser certified in another state shall be required to comply with all certification requirements established by Missouri law. Trainees are also reminded that pursuant to 20 CSR 2245-3.010, applicants for a general certification must have accumulated a total of three thousand (3,000) hours of appraisal experience of which at least fifty percent (50%) (one thousand five hundred (1,500) hours) shall be in nonresidential appraisal work and under the supervision of a Missouri-certified general real estate appraiser or a certified general appraiser certified in another state and who is authorized to perform the same scope of appraisal services as a Missouri-certified general appraiser.

~~[(9)]~~(10) As used in this section, "direct supervision" shall mean the degree of supervision required of a supervisory appraiser overseeing the work of a registrant by which the supervisory appraiser has control over and detailed professional knowledge of the work being done. Direct supervision is achieved when a registrant has regular direction, guidance, and support from a supervisory appraiser. The supervisor shall determine the level of supervision that is appropriate for the appraisal project and the skill level of the registrant as assessed by the supervisor. Direct supervision shall include but is not limited to the following:

(A) Reviewing the registrant's appraisal report(s) to ensure research of general and specific data has been adequately conducted and properly reported, application of appraisal principles and methodologies has been properly applied, that any analysis is sound and adequately reported, and that any analysis, opinions, or conclusions are adequately developed and reported so that the appraisal report is not misleading; and

(B) Reviewing the registrant's work product and discussing with the registrant any edits, corrections, or modifications that need to be made.

AUTHORITY: section 339.509, RSMo 2016. Original rule filed Nov. 21, 2006, effective July 30, 2007. For intervening history, please consult the Code of State Regulations. Amended: Filed Oct. 27, 2025.

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Real Estate Appraisers Commission, PO Box 1335, Jefferson City, MO 65102, by facsimile at (573) 526-3489, or via email at reacom@pr.mo.gov. To be considered, comments must be received

within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.

**TITLE 20 – DEPARTMENT OF COMMERCE AND
INSURANCE
Division 4240 – Public Service Commission
Chapter 10 – Utilities**

PROPOSED RULE

**20 CSR 4240-10.195 Appraisal Requirements for Acquisition
of a Small Water or Sewer Utility to be Used by a Large
Water or Sewer Public Utility**

PURPOSE: This rule establishes the requirements for using an appraisal to set the ratemaking rate base in an acquisition of a small water and/or sewer utility by a large water public utility in accordance with section 393.320, RSMo.

(1) Appraisals.

(A) An appraiser or consulting engineer appointed for the purposes of this rule shall not be a creditor, equity security holder, or a shareholder of the utilities subject to the acquisition, and shall not have any material interest in either utility, or other large water or sewer public utilities.

(B) The appointed appraisers shall jointly prepare a fair and independent appraisal in accordance with section 393.320.3, RSMo.

(C) Appraisals that do not include supporting rationale in accordance with section 393.320.3, RSMo, shall not be accepted as evidence supporting an application for acquisition.

(D) For the purposes of this rule, supporting rationale includes detailed and/or itemized information and calculations used to derive the appraised value listed in the appraisal, including studies or documents produced by other specialists, such as an engineer.

(E) If resources are referenced which are not publicly available, the appraisers shall provide copies of the referenced resource materials upon request by the commission or parties to the case.

(2) If a large water public utility determines to utilize the procedures under section 393.320, RSMo, for the acquisition of a small utility, then the large water or sewer public utility shall submit an application for the acquisition of the small water utility in accordance with the requirements established under section 393.320, RSMo, the requirements established in 20 CSR 4240-2.060, 20 CSR 4240-50.060, and 20 CSR 4240-60.050, and shall file with its application for each utility system to be acquired –

(A) A general description of the acquisition;

(B) The date the appraisal was received;

(C) The number of current customer connections of the large water public utility;

(D) The utility type and number of current customer connections of the small water or sewer utility;

(E) A request to utilize the procedures in this rule and section 393.320, RSMo;

(F) If an effective purchase agreement has been executed, a statement stating such with a complete copy of the agreement attached;

(G) If a purchase agreement has not been executed but has been prepared, a statement stating such and a date when the purchase agreement will be finalized and available for

request;

(H) A description with values and supporting calculations detailing current and proposed rates of the small utility customers with the supporting documentation for these calculations made available upon request by parties to the case or the commission, if such documentation exists;

(I) An explanation of how the acquisition is considered to be in the public interest;

(J) Documentation of customer integration which includes, but is not limited to, the following:

1. Current customer contact practices for the small utility regarding hours of operation, office locations, names, addresses, phone numbers, email addresses, and websites for customer use to contact the small utility;

2. Proposed practice for the small utility's customer contact with hours of operation, office locations, names, addresses, phone numbers, email addresses, and websites the small utility's customers will be using to contact or find information regarding the large public utility;

3. Current and proposed payment options for customers;

4. Current and proposed billing processes for customers including when meters are read, when bills are mailed, and when bills are considered late;

5. Sample customer welcome letter(s) and customer rights and responsibilities notices the large public utility will send to the new customers;

6. Sample customer discontinuance notice, final notice, and overdue payment notice the large public utility will send customers subject to these actions if the acquisition is approved; and

7. Sample customer bill the large water public utility will send customers if the acquisition is approved;

(K) An engineering evaluation of the proposed small utility to be acquired which includes, but is not limited to, the following items:

1. A statement listing the assets the large public utility is requesting to acquire from the small utility, which includes, if applicable, a description for the following:

- A. Information and due-diligence determinations, in compliance with section (3) of this rule, including field notes, made by the large water public utility after conducting site-visit(s) of the small utility's wastewater treatment facility or drinking water treatment facility or both;

- B. Description of water supply source;

- C. Description of drinking water hydraulics and pressure zones;

- D. Description of drinking water tank mixing systems;

- E. Description of drinking water controls and measurement systems;

- F. Most recent Missouri Department of Natural Resources inspection reports for either the wastewater treatment facility or the drinking water system or both; and

- G. A description of Missouri Department of Natural Resources compliance and enforcement violations and if the small utility is subject to Missouri Department of Natural Resources orders, settlements, or similar litigation, then these effective litigation documents shall be provided;

2. If the small utility is a municipal system, a statement detailing any ordinances, bylaws, public meetings, alderman or similar meetings, and the results of any votes related to the acquisition with supporting documentation; and

3. A description regarding the use of external financing anticipated for the acquisition of the small utility, or subsequent capital improvements to the small utility including, but not limited to, new construction, acquisition of land and equipment for the application of treated wastewater, or

biosolids land application;

(L) If upgrades or new construction is necessary, an engineering report which shall contain, at a minimum, the following:

1. A detailed physical description of all features to be upgraded or constructed;

2. A description of why the upgrade or new construction is necessary;

3. The cost of the proposed feature and any available alternative, with cost, examined;

4. If the small utility has either a short or long-term capital plan, the plan can be included as part of the engineering report; and

5. A projected timeline for completion, which shall incorporate permit requirements from the Missouri Department of Natural Resources; and

(M) An appraisal which includes, but is not limited to, the following:

1. A listing of the licensed appraisers separated by and confirming who the appointed appraiser is representing for both the large public utility and small utility;

2. The completed jointly prepared appraisal shall be attached to the application;

3. If the appraisal references an engineering report, then the following shall be provided:

- A. The name of the consultant or engineering company;

- B. The name of the licensed engineer that completed or approved the report;

- C. A complete and unredacted copy of the report; and

- D. The engineering report shall be signed, sealed, and dated by a Missouri registered professional engineer;

4. The requested purchase price as it relates to the appraisal amount that the large public utility proposes to use as the ratemaking rate base; and

5. A fair market value determination showing that the acquisition is in the public interest, which shall include, but is not limited to, the following liabilities that reduce the value of the acquisition:

- A. Closure of obsolete utility structures such as lagoons, settling basins, unused wells, or other treatment structures no longer used or useful but required to be properly closed in accordance with Chapters 640 and 644, RSMo;

- B. Urgently required repairs or immediate maintenance needed to maintain the usefulness of the current utility structures, such as replacement of failed pumps or blowers, shoring to prevent physical collapse, and other asset inventory items;

- C. Resolution of safety concerns such as urgently required electrical repairs, elimination of leaks of hazardous or toxic chemicals, and other repairs that have potential to cause harm to system operators or the public;

- D. Demolition and removal of any derelict utility structures including but not limited to unused buildings, treatment or storage structures, lifts stations, or other similar structures; and

- E. Known environmental remediation such as removal of solid waste, petroleum contamination, asbestos abatement, lead paint, or other substances known to cause negative impacts to human health.

(3) Information and due-diligence determinations shall include –

- (A) Field notes made by the large water public utility from site-visits of the small utility's wastewater treatment facility or drinking water treatment facility or both;

- (B) Facility description, including the customer capacity for

which the system(s) was designed;

(C) Age of the facility;

(D) Description of the distribution or collection system or both;

(E) Age of the distribution or collection system or both;

(F) Material make-up of the system;

(G) Design-life of the system;

(H) Description of back-up power;

(I) Type of operational controls;

(J) Length of sewer collection system or water distribution system or both; and

(K) Quantity and types of valves, meters, sensors, pumps, and useful life remaining for each.

(4) All documents, evaluations, or reports prepared by, or under the direct supervision of, a registered professional engineer shall be signed, sealed, and dated by either the professional engineer or direct supervisor licensed in the state of Missouri.

(5) If the appraised value of the acquisition is \$5,000,000 or less, the commission staff shall provide a recommendation within one hundred twenty (120) days after receipt of the application for acquisition. Commission staff may request a thirty- (30-) day extension to the staff recommendation due date for good cause.

(6) The commission may grant a variance from specific portions of this rule for good cause. Any request for variance shall cite to specific portions of this rule and shall be included when the application for acquisition is filed. Such a variance, if granted, may not conflict with any mandatory portions of section 393.320, RSMo.

AUTHORITY: section 386.250, RSMo 2016, and section 393.320.9, RSMo Supp. 2025. Original rule filed Oct. 22, 2025.

PUBLIC COST: This proposed rule will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed rule will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS AND NOTICE OF PUBLIC HEARING: Anyone may file comments in support of or in opposition to this proposed rule with the Missouri Public Service Commission, Nancy Dippell, Secretary of the Commission, PO Box 360, Jefferson City, MO 65102. To be considered, comments must be received at the commission's offices on or before December 31, 2025, and should include a reference to commission Case No. WX-2026-0108. Comments may also be submitted via a filing using the commission's electronic filing and information system at <http://www.psc.mo.gov/efis.asp>. A public hearing regarding this proposed rule is scheduled for January 7, 2026, at 12 p.m., in Room 310 of the Governor Office Building, 200 Madison St., Jefferson City, MO. Interested persons may appear at this hearing to submit additional comments and/or testimony in support of or in opposition to this proposed rule, and may be asked to respond to commission questions. Any persons with special needs as addressed by the Americans with Disabilities Act should contact the Missouri Public Service Commission at least ten (10) days prior to the hearing at one (1) of the following numbers: Consumer Services Hotline 1-800-392- 4211 or TDD Hotline 1-800-829-7541

**TITLE 23 – MISSOURI DEPARTMENT OF THE
NATIONAL GUARD
Division 10 – National Guard
Chapter 3 – National Guard Member Educational
Assistance Program**

PROPOSED AMENDMENT

23 CSR 10-3.015 State Sponsored Missouri National Guard Member Educational Assistance Program. The department is amending sections (1)–(4).

PURPOSE: This amendment streamlines this rule and updates the program implementation.

(1) Definitions. “Active military affiliation” shall be defined as a soldier or airman who is a member of the Missouri National Guard (MONG) in good standing and is satisfactorily participating in all required training.

[(A) The terms defined in sections 173.205, 173.215, 173.239, 173.242 and 173.260, RSMo are incorporated by reference for use in 11 CSR 10-3.

(B) As used in this rule, unless the context clearly indicates otherwise, the following terms and abbreviations shall mean:

1. Academic eligibility—State law requires recipients of educational assistance to maintain a cumulative grade point average of 2.5 on a 4.0 scale, or the equivalent on another scale approved by the program administrator;

2. Academic year—The period from August 1 of any year through July 31 of the following year;

3. Active member—A soldier or airman who is a member of the Missouri National Guard (MONG) in good standing and is satisfactorily participating in all required training;

4. Applicant—A member of the Missouri National Guard who submits an application for an educational assistance grant;

5. Application package—An application form together with all supporting documents required;

6. Approved private institution—As defined in section 173.205 or 173.778, RSMo;

7. Approved public institution—As defined in section 173.205, RSMo;

8. Baccalaureate degree—See bachelor's degree;

9. Bachelor's degree—An academic degree conferred by a college or university upon those who complete the undergraduate curriculum. Also called baccalaureate;

10. Continuous enrollment—Attendance at an approved private institution, or approved public institution, which is not interrupted by any period of nonattendance other than customary summer vacations or breaks between semesters, quarters, etc;

11. Educational assistance (EA)—Money that soldiers/ airmen receive or may be eligible to receive under provisions of this regulation to help support their postsecondary education. By law such grants will not exceed the lessor of the following:

A. The actual tuition, as defined in section 173.260, RSMo, charged at an approved institution where the recipient is enrolled or accepted for enrollment; or

B. The amount of tuition charged a Missouri resident at the University of Missouri for attendance;

C. Subject to appropriation by the legislature, EA grants may be prorated in amounts that are no less than fifty percent (50%) of the limits set forth in paragraphs (1)(B)1. and 2. above;

12. Educational Assistance Program (EAP)—State-sponsored Missouri National Guard Educational Assistance Program;

13. *Educational Assistance Program Committee*—The group appointed by the adjutant general to oversee the educational assistance program, also referred to as the committee. Duties include:

A. The committee shall establish policies for and exercise general direction over, the operation of the Missouri National Guard Educational Assistance Program;

B. The committee shall establish rules, regulations or standard operating procedures for determining eligibility and applicable waiting lists to ensure fair and impartial administration of the Missouri National Guard Educational Assistance Program; and

C. The committee shall develop and publish all necessary forms to ensure eligibility and payment procedures are met according to established state accounting procedures;

14. *Grade point average (GPA)*—An applicant's cumulative postsecondary average of grades received for courses attempted;

15. *Member of the Missouri National Guard*—An individual who is an active member of a Missouri Army or Air National Guard unit;

16. *MONGEAP*—Missouri National Guard Educational Assistance Program;

17. *New enlistee*—Any member serving his/her first enlistment in the Missouri Army or Air National Guard. The term includes both prior-service and nonprior-service members;

18. *Program administrator*—The full-time employee, appointed by the adjutant general, with authority to manage the administration of funding provided to accomplish the Missouri National Guard tuition assistance program;

19. *Participating satisfactorily*—Attending drills (regularly scheduled unit training assemblies);

20. *Qualification*—The process by which the program administrator determines, on the basis of applications received, pertinent law and regulations, whether a given applicant has met all requirements to receive an EA grant;

21. *Qualified applicant*—An applicant who not only meets all the eligibility criteria but also has submitted a complete and timely application package in accordance with this rule, as determined by the adjutant general or his/her appointed representative; and

22. *Recipient*—A member of the MONG who receives a grant from the MONGEAP.]

(2) Eligibility and Qualifications of Applicants.

(B) An applicant shall be eligible for an initial or subsequent educational assistance grant only if, at the time of his/her application and throughout any periods during which s/he is receiving such assistance, s/he meets all of the following requirements:

1. Is a member of the Missouri National Guard and is certified by the appropriate commander as *[participating satisfactorily in required training]* **maintaining active military affiliation;**

[2. Is a citizen or a permanent resident of the United States;]

[3.]2. Has not previously received a bachelor's degree from an accredited postsecondary institution;

[4.]3. Is enrolled, or has been accepted for enrollment, as a full-time or part-time undergraduate student in an approved private or public institution **as defined in section 173.1102 RSMo;**

[5.]4. Maintains academic eligibility. Applicants must maintain a cumulative grade point average (GPA) of at least a two point five (2.5) on a four point (4.0) scale, or the equivalent on another scale approved by the program administrator.

A. An applicant with no postsecondary academic record is deemed eligible for educational assistance when the school s/he plans to attend enrolls or accepts him/her for enrollment.

B. An applicant with a postsecondary cumulative GPA of less than two point five (2.5) will be on probation from the beginning of the term;

[6.]5. Has never been convicted in any court of an offense *[which involved]* **involving** the use of force, disruption or seizure of property under the control of any institution of higher education to prevent officials or students in such institutions from engaging in their duties or pursuing their studies;

[7. Has not enrolled in or does not intend to use the grant to enroll in a course of study leading to a degree in theology or divinity; and

[8.]6. Has not received educational assistance under the *[MONGEAP]* **Missouri National Guard Educational Assistance Program** which exceeds or *[will]* **is expected to** exceed financial assistance for more than a total of *[ten (10) semesters or their equivalent]* **one hundred fifty (150) credit hours.**

[(C) There are two (2) categories of applicants—

1. *Category I*—Any person who enlists or is appointed in the Missouri National Guard for their first term. The term includes both prior-service and nonprior-service members, and applies to enlisted personnel and officers; and

2. *Category II*—Any person who is currently serving in the Missouri National Guard beyond their first year of enlistment or appointment.

(D) The program administrator will decide, on the basis of applications received and in accordance with pertinent law and regulations, which applicants qualify for educational assistance grants.

(E) An educational assistance recipient is placed on probation when—

1. A recipient's cumulative GPA falls below two point five (2.5), the program administrator will place him/her on probation immediately. Probation will continue until cumulative GPA is equal to or greater than two point five (>2.5).

2. A recipient on probation will be removed from probationary status upon attaining a cumulative GPA of two point five (2.5) or higher.

(F) Educational assistance will be terminated/suspended—

1. If a recipient on probation fails to attain a current GPA of at least two point five (2.5) during the next academic term for which s/he receives educational assistance, the program administrator will immediately suspend educational assistance for that recipient; and

2. If a previously suspended recipient subsequently raises his/her cumulative GPA to two point five (2.5) or higher by continuing to attend school, s/he may reapply for educational assistance as an applicant not on probation.]

(3) Fiscal Management.

[(A) State educational assistance on behalf of Missouri National Guard members pursuant to section 173.239, RSMo shall be used only after all available federal Department of Defense educational assistance funds have been expended.

(B) In any state fiscal year (1 July–30 June), the amount of funding for state educational assistance awarded shall not exceed the amount of state of Missouri funds appropriated for the Missouri National Guard Educational Assistance Program.

(C) At the end of any state fiscal year, the amount of funds appropriated for educational assistance for that year not utilized will revert to general revenue and will not be available for use in the subsequent fiscal year.

(D) Amounts to be awarded for educational assistance will be determined as follows:

1. State educational assistance shall not exceed the least of the following:

A. The actual tuition charged at an approved institution where the individual is enrolled or accepted for enrollment; or

B. The amount of tuition charged a Missouri resident at the University of Missouri for attendance;

2. Educational assistance provided may be prorated subject to appropriations in an amount no less than fifty percent (50%) of the limits set forth in this rule;

3. Each year the committee will establish the total amount of educational assistance to be available, subject to appropriation, and designate an amount to be awarded for each category of recipient. Based on the number and category of requests received, the committee, during the fiscal year, may adjust the funding amount programmed between categories of applicants as necessary to equitably distribute and best support the strength and readiness requirements of the Missouri National Guard; and

4. The maximum number of hours eligible for educational assistance is fifteen (15) for each fall and spring semester and nine (9) for the summer semester or the equivalent.

(E) Payments for recipients' educational assistance will be made directly to the institution attended. The State Educational Assistance Program administrator will notify recipients in writing of the amount paid to the educational institution and the date payment was made.

(F) Should appropriated and available funding not be adequate to support the number and/or funding amount of educational assistance applications received, the committee will establish waiting lists and the priority for award of educational assistance. Separate lists will be established for each category of applicant. The program administrator will advise, by letter, each guard member of his/her status on the lists.

(G) Should the committee determine the amount of funds available for Category I, II, or both for the current fiscal year are inadequate to support the requests received, the following actions may take place:

1. The committee may recommend that a supplemental state appropriation be requested; and

2. The authorized amount of payment to be made per credit hour for the current fiscal year may be revised during the year. The minimum amount paid per credit hour for the current fiscal year shall not be less than the minimum payment authorized in subsection 11 CSR 10-3.015(3)(D).

(H) Payments are not authorized for tuition costs incurred prior to enlistment in the Missouri National Guard. Retroactive tuition payments are authorized only under the following circumstances:

1. In the event of the full obligation of state appropriated funds for the fiscal year, a supplemental appropriation request may be submitted. If authorized and appropriated, upon the receipt of additional funding, the committee may authorize retroactive payments. Waiting lists will be utilized to establish the priority for educational assistance awards; and

2. During the fiscal year, should the committee determine the money set aside for Category I or II be excessive to the fiscal year needs of that category, funding amounts may be transferred between categories. Should the amount of educational assistance originally awarded have been less than the maximum authorized in subsection 11 CSR 10-3.015(3)(D), the committee may authorize retroactive payments increasing the amount of educational assistance received for that fiscal year.]

(A) In accordance with section 173.239, RSMo, state

educational assistance is permitted only after the federal funds outlined therein have been exhausted for the applicable term and after the service member has successfully submitted the Free Application for Federal Student Aid (FAFSA).

(B) The maximum number of hours eligible for educational assistance is fifteen (15) for each fall and spring semester and nine (9) for the summer semester or the equivalent, for a maximum of thirty-nine (39) hours for each state fiscal year (July 1 through June 30).

(C) Payments for recipients' educational assistance will be made directly to the institution attended. The Office of the Adjutant General Educational Assistance Program designee will notify recipients of the amount awarded and submit timely payment upon receipt of the educational institution's invoice. Applicants will notify the Office of the Adjutant General Educational Assistance Program designee of any dropped classes.

[(I)](D) Loss of Membership.

1. If a recipient of state educational assistance ceases to maintain *[their]* his/her active military affiliation while enrolled in an academic semester or term for any reason except death, disability, or medical disqualification, **then** the educational assistance shall be terminated and the recipient shall repay to the state of Missouri any amounts awarded for the academic semester or term.

2. Recipients of state educational assistance who cease to be members of the Missouri National Guard, and who are required to reimburse the state of Missouri, will be notified of the amount owed by certified letter from the program administrator. Reimbursement payments *[will be accepted only]* **are to be made** in the form of check or money order payable to the Treasurer, State of Missouri.

[(J)]A. In the event a recipient drops or fails to complete a course or courses (fails to receive a grade) for which educational assistance was received, the recipient must reimburse the state of Missouri for the credit hour costs of educational assistance awarded and not completed.

[(K)]B. Recoupment action will be taken against all recipients not reimbursing the state of Missouri within forty-five (45) days of notification. The adjutant general may utilize any available administrative or legal process to collect educational assistance payments awarded to effect recoupment and satisfaction of the debt incurred.

[(L) Required Records.

1. Accounting records will be maintained by the State Educational Assistance Program administrator to ensure that the State Military Educational Assistance Program is administered in accordance with state law and payments are made within appropriation limits.

2. The program administrator will maintain a file for each recipient. The file will include all required application information, payment notifications, correspondence with the recipient, and other information deemed necessary by the committee.

3. State Educational Assistance Program records will be maintained the latter of a minimum of three (3) years from the date the last semester ended that a recipient received state educational assistance and/or through the completion of state audit. The director, state resources must be contacted prior to the purging of educational assistance records and files.

(4) Application Procedures.

(A) Members of the Missouri National Guard must complete the prescribed application form and attach all required documentation. The form and some of the other required

documents can be obtained from the Missouri National Guard Educational Assistance Program manager.

(B) The responsibility to prepare an initial application belongs solely to the applicant. To be complete, it must contain all of the following:

1. Application form;
2. Statement of understanding;
3. A current official or unofficial transcript (not required for first semester college students). Photocopies are unacceptable;
4. Letter of acceptance from the Missouri school/university applicant will attend;
5. Copy of registration form indicating which classes applicant plans to attend during the academic term for which s/he is seeking educational assistance; and
6. Invoice or letter from the college/university indicating credit hour cost.

(C) Submitting an Initial Application.

1. Application window.

A. Category I—Initial applications will be accepted any time during the first year of membership.

B. Category II—Renewal applications will be accepted during the time frames listed below—

- (I) Fall semester: 1 May–31 August;
- (II) Spring semester: 1 September–31 December; and
- (III) Summer semester: 1 January–30 April.

2. The applicant must forward the complete application package to: Office of the Adjutant General, ATTN: Educational Assistance Program Administrator, 2302 Militia Drive, Jefferson City, MO 65101-1203.

(D) Prior to the beginning of each semester, each educational assistance recipient must submit a renewal application with the following documentation:

1. Current official or unofficial transcript;
2. Statement of understanding;
3. Copy of registration form; and
4. Invoice, letter, or other document from the college/university indicating credit hour cost.

(E) The program administrator will date stamp applications upon receipt. The committee will establish priority of award of educational assistance.

(F) Incomplete or defective applications will not be processed and will be returned to the applicant without action. Applications received prior to or mailed after the end of the prescribed time frame will be returned without action.

(G) The program administrator will notify applicants as to the status of their application.]

(4) Application Procedures.

(A) Members of the Missouri National Guard must complete the prescribed application form and attach all required documentation. The responsibility to prepare an application belongs solely to the applicant. A complete application must be completed prior to every semester, quarter, term, or equivalent.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri National Guard, State Resources, Attention: CSR Review, 2302 Militia Drive, Jefferson City, MO 65101. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.

AUTHORITY: section 173.239, RSMo Supp. [2014] 2025. This rule originally filed as 11 CSR 10-3.015. Emergency rule filed July 30, 1998, effective Aug. 28, 1998, expired Feb. 25, 1999. Original rule filed July 30, 1998, effective Feb. 28, 1999. For intervening history, please consult the **Code of State Regulations**. Amended: Filed Oct. 30, 2025.

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

This section will contain the final text of the rules proposed by agencies. The order of rulemaking is required to contain a citation to the legal authority upon which the order or rulemaking is based; reference to the date and page or pages where the notice of proposed rulemaking was published in the *Missouri Register*; an explanation of any change between the text of the rule as contained in the notice of proposed rulemaking and the text of the rule as finally adopted, together with the reason for any such change; and the full text of any section or subsection of the rule as adopted that has been changed from the text contained in the notice of proposed rulemaking. The effective date of the rule shall be not less than thirty (30) days after the date of publication of the revision to the *Code of State Regulations*.

The agency is also required to make a brief summary of the general nature and extent of comments submitted in support of or opposition to the proposed rule and a concise summary of the testimony presented at the hearing, if any, held in connection with the rulemaking, together with a concise summary of the agency's findings with respect to the merits of any such testimony or comments that are opposed in whole or in part to the proposed rule. The ninety-(90-) day period during which an agency shall file its order of rulemaking for publication in the *Missouri Register* begins either: 1) after the hearing on the proposed rulemaking is held; or 2) at the end of the time for submission of comments to the agency. During this period, the agency shall file with the secretary of state the order of rulemaking, either putting the proposed rule into effect, with or without further changes, or withdrawing the proposed rule.

**TITLE 5 – DEPARTMENT OF ELEMENTARY AND
SECONDARY EDUCATION
Division 20 – Division of Learning Services
Chapter 400 – Office of Educator Quality**

ORDER OF RULEMAKING

By the authority vested in the State Board of Education (board) under section 161.092, RSMo 2016, and section 161.097, RSMo Supp. 2025, the board amends a rule as follows:

**5 CSR 20-400.450 Missouri Advisory Board for Educator
Preparation (MABEP) is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on July 15, 2025 (50 MoReg 988-989). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**TITLE 5 – DEPARTMENT OF ELEMENTARY AND
SECONDARY EDUCATION
Division 20 – Division of Learning Services
Chapter 400 – Office of Educator Quality**

ORDER OF RULEMAKING

By the authority vested in the State Board of Education (board) under sections 161.092, 168.011, 168.071, 168.081, and 168.405, RSMo 2016, and sections 168.021, 168.400, and 168.409, RSMo Supp. 2025, the board amends a rule as follows:

5 CSR 20-400.530 is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on July 15, 2025 (50 MoReg 989-990). Those sections with changes are reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: The board received three (3) comments on the proposed amendment.

COMMENT #1: Staff noticed that “preparation program” in subsection (1)(B) and paragraph (1)(B)5. had been changed to “preparation provider” elsewhere in 5 CSR 20-400.450 and felt the need to change it here as well.

RESPONSE AND EXPLANATION OF CHANGE: The department agrees and will change the text.

COMMENT #2: Staff noticed that the bracketed text “five through nine” should not have been removed in paragraph (1)(B)5. from the July 15, 2025 Register.

RESPONSE AND EXPLANATION OF CHANGE: The department agrees and will add the text back in.

COMMENT #3: Staff noticed that (5-9) should have been added after “Computer Science” in subparagraph (1)(B)5.1.

RESPONSE AND EXPLANATION OF CHANGE: The department agrees and will add the text in.

**5 CSR 20-400.530 Certification Requirements for a Teacher
of Middle School Education (Grades 5-9)**

(1) An applicant for a Missouri certificate of license to teach Middle School Education who possesses good moral character may be granted an initial Missouri certificate of license to teach Middle School Education subject to the certification requirements found in 5 CSR 20-400.500 and the following additional certification requirements specific to Middle School Education:

(B) Professional Requirements Effective until August 1, 2025. A minimum of forty-five (45) semester hours in professional education. Competency must be demonstrated in the following areas listed to the satisfaction of the educator preparation provider:

1. Content Planning and Delivery. Candidates are prepared with a deep knowledge of and understand the relationship among curriculum, instruction, and assessment –

A. Curriculum and Instructional Planning;

B. Instructional Strategies and Techniques in Content

Area Specialty;

C. Assessment, Student Data, and Data-Based Decision Making;

D. Strategies for Content Literacy;

E. Critical Thinking and Problem Solving; and

F. English Language Learning;

2. Individual Student Needs. Candidates build a robust knowledge of learners and the learning environment –

A. Psychological Development of the Child and Adolescent;

B. Psychology/Education of the Exceptional Child;

C. Differentiated Learning;

- D. Classroom Management;
- E. Cultural Diversity; and
- F. Educational Psychology;

3. Schools and the Teaching Profession. Candidates fully understand the role of schools and schooling as well as the professional responsibilities of teachers, including a means of professional growth –

- A. Consultation and Collaboration;
- B. Legal/Ethical Aspects of Teaching; and
- C. Middle School Philosophy and Organization;

4. Middle School Literacy (minimum of six (6) semester hours) to include coursework in methods of teaching reading and writing in the content area, and to include instructional interventions for students with reading deficits; and

5. Content Knowledge for Teaching (minimum requirement of twenty-four (24) semester hours). Subject area certification in grades five through nine (5-9) will be granted upon the basis of a minimum of twenty-four (24) semester hours with appropriate distribution as determined by the educator preparation provider and/or the department, in one (1) of the following areas:

- A. Agricultural Education (5-9);
- B. Business Education (5-9);
- C. Technology and Engineering (5-9);
- D. Language Arts (5-9);
- E. Mathematics (5-9);
- F. Science (5-9);
- G. Social Science (5-9);
- H. Speech/Theatre (5-9); and
- I. Computer Science (5-9), to include the following competencies:

(I) Apply computer science and computational thinking skills in adaptable and effective ways;

(II) Examine and use different computing devices by understanding their hardware and software, and how simplified models (abstractions) affect their use. Explore how these devices use logic to input, process, store, and output data, and apply problem-solving methods to fix system issues;

(III) Show how computing devices share and organize data through networks and the internet and examine security measures and protocols while considering the balance between safety and ease of use;

(IV) Gather and organize digital data in the right formats, use tools to visualize and process it, create models to identify patterns, understand real-world situations, and make predictions based on improved ideas;

(V) Create, test, and improve programs by developing step-by-step solutions, using variables and control structures, writing reusable code, following organized development practices, and using appropriate programming languages and tools to write, debug, and refine programs; and

(VI) Examine how computing systems affect human behavior, culture, fairness, and social interactions, and evaluate the positive and negative impacts of technology on society, considering safety, laws, and ethical issues.

TITLE 5 – DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION

Division 20 – Division of Learning Services Chapter 400 – Office of Educator Quality

ORDER OF RULEMAKING

By the authority vested in the State Board of Education (board) under sections 161.092, 168.011, 168.071, 168.081, and 168.405,

RSMo 2016, and sections 168.021, 168.400, and 168.409, RSMo Supp. 2025, the board amends a rule as follows:

5 CSR 20-400.540 Certification Requirements for Teacher of Secondary Education (Grades 9–12) is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on July 15, 2025 (50 MoReg 990). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

TITLE 5 – DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION

Division 20 – Division of Learning Services Chapter 400 – Office of Educator Quality

ORDER OF RULEMAKING

By the authority vested in the State Board of Education (board) under sections 161.092, 168.011, 168.071, 168.081, and 168.405, RSMo 2016, and sections 168.021, 168.400, and 168.409, RSMo Supp. 2025, the board amends a rule as follows:

5 CSR 20-400.600 Certification Requirements for Literacy Specialist (Kindergarten-Grade 12) is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on July 15, 2025 (50 MoReg 991-992). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

TITLE 10 – DEPARTMENT OF NATURAL RESOURCES

Division 10 – Air Conservation Commission Chapter 6 – Air Quality Standards, Definitions, Sampling and Reference Methods and Air Pollution Control Regulations for the Entire State of Missouri

ORDER OF RULEMAKING

By the authority vested in the Missouri Air Conservation Commission under section 643.050, RSMo Supp. 2025, the commission amends a rule as follows:

10 CSR 10-6.061 Construction Permit Exemptions is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on June 16, 2025 (50 MoReg 770-775). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: The Missouri Department of Natural Resources' Air Pollution Control Program received no comments on the proposed amendment.

TITLE 10 – DEPARTMENT OF NATURAL RESOURCES
Division 10 – Air Conservation Commission
Chapter 6 – Air Quality Standards, Definitions,
Sampling and Reference Methods and Air Pollution
Control Regulations for the Entire State of Missouri

ORDER OF RULEMAKING

By the authority vested in the Missouri Air Conservation Commission under section 643.050, RSMo Supp. 2025, the commission rescinds a rule as follows:

10 CSR 10-6.140 Restriction of Emissions Credit for Reduced Pollutant Concentrations From the Use of Dispersion Techniques **is rescinded.**

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on June 16, 2025 (50 MoReg 775-776). No changes have been made to the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: The Missouri Department of Natural Resources' Air Pollution Control Program received no comments on the proposed rescission.

TITLE 12 – DEPARTMENT OF REVENUE
Division 10 – Director of Revenue
Chapter 16 – Cigarette Tax

ORDER OF RULEMAKING

By the authority vested in the Department of Revenue under sections 66.380, 136.030, 136.120, 149.015, 149.025, and 210.320, RSMo 2016, the department amends a rule as follows:

12 CSR 10-16.090 Purchase on Deferred Payment Basis **is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on September 2, 2025 (50 MoReg 1250). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

TITLE 12 – DEPARTMENT OF REVENUE
Division 10 – Director of Revenue
Chapter 24 – Driver License Bureau Rules

ORDER OF RULEMAKING

By the authority vested in the Department of Revenue under section 302.720, RSMo Supp. 2025, and section 302.765, RSMo 2016, the department amends a rule as follows:

12 CSR 10-24.360 Third-Party Trainers **is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on September 2, 2025 (50 MoReg 1250-1251). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

TITLE 12 – DEPARTMENT OF REVENUE
Division 10 – Director of Revenue
Chapter 24 – Driver License Bureau Rules

ORDER OF RULEMAKING

By the authority vested in the Department of Revenue under section 302.720, RSMo Supp. 2025, and section 302.765, RSMo 2016, the department amends a rule as follows:

12 CSR 10-24.395 Delegation of Authority to the Missouri State Highway Patrol to Conduct Skills Testing of Applicants for Commercial Driver Licenses **is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on September 2, 2025 (50 MoReg 1251-1252). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

TITLE 12 – DEPARTMENT OF REVENUE
Division 10 – Director of Revenue
Chapter 101- Sales/Use Tax – Nature of Tax

ORDER OF RULEMAKING

By the authority vested in the Department of Revenue under sections 144.150 and 144.270, RSMo 2016, the department amends a rule as follows:

12 CSR 10-101.600 Successor Liability **is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on September 2, 2025 (50 MoReg 1252). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**TITLE 12 – DEPARTMENT OF REVENUE
Division 10 – Director of Revenue
Chapter 110 – Sales/Use Tax – Exemptions**

ORDER OF RULEMAKING

By the authority vested in the Department of Revenue under section 144.270, RSMo 2016, the department amends a rule as follows:

12 CSR 10-110.910 Livestock is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on September 2, 2025 (50 MoReg 1252). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**TITLE 13 – DEPARTMENT OF SOCIAL SERVICES
Division 70 – MO HealthNet Division
Chapter 3 – Conditions of Provider Participation,
Reimbursement, and Procedure of General
Applicability**

ORDER OF RULEMAKING

By the authority vested in the Department of Social Services, MO HealthNet Division, under sections 190.836, 208.201, and 660.017, RSMo 2016, and section 190.815, RSMo Supp. 2025, the division amends a rule as follows:

**13 CSR 70-3.200 Ambulance Service Reimbursement
Allowance is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on August 1, 2025 (50 MoReg 1076-1078). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**TITLE 13 – DEPARTMENT OF SOCIAL SERVICES
Division 70 – MO HealthNet Division
Chapter 3 – Conditions of Provider Participation,
Reimbursement, and Procedure of General
Applicability**

ORDER OF RULEMAKING

By the authority vested in the Department of Social Services, MO HealthNet Division, under section 208.201, RSMo 2016, the division amends a rule as follows:

13 CSR 70-3.250 Payment Policy for Early Elective Delivery is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on August 1, 2025 (50 MoReg 1079). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**TITLE 13 – DEPARTMENT OF SOCIAL SERVICES
Division 70 – MO HealthNet Division
Chapter 15 – Hospital Program**

ORDER OF RULEMAKING

By the authority vested in the Department of Social Services, MO HealthNet Division, under sections 208.201 and 660.017, RSMo 2016, and sections 208.152 and 208.153, RSMo Supp. 2025, the division amends a rule as follows:

13 CSR 70-15.015 Supplemental Payments is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on August 1, 2025 (50 MoReg 1079-1085). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**TITLE 13 – DEPARTMENT OF SOCIAL SERVICES
Division 70 – MO HealthNet Division
Chapter 15 – Hospital Program**

ORDER OF RULEMAKING

By the authority vested in the Department of Social Services, MO HealthNet Division, under sections 208.201, 208.453, 208.455, and 660.017, RSMo 2016, the division amends a rule as follows:

13 CSR 70-15.110 Federal Reimbursement Allowance (FRA) is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on August 1, 2025 (50 MoReg 1086-1089). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

TITLE 13 – DEPARTMENT OF SOCIAL SERVICES
Division 70 – MO HealthNet Division
Chapter 15 – Hospital Program

ORDER OF RULEMAKING

By the authority vested in the Department of Social Services, MO HealthNet Division, under sections 208.201 and 660.017, RSMo 2016, the division amends a rule as follows:

13 CSR 70-15.190 Out-of-State Hospital Services Reimbursement Plan **is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on August 1, 2025 (50 MoReg 1094). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

TITLE 13 – DEPARTMENT OF SOCIAL SERVICES
Division 70 – MO HealthNet Division
Chapter 15 – Hospital Program

ORDER OF RULEMAKING

By the authority vested in the Department of Social Services, MO HealthNet Division, under sections 208.158, 208.201, and 660.017, RSMo 2016, and sections 208.152 and 208.153, RSMo Supp. 2025, the division amends a rule as follows:

13 CSR 70-15.220 Disproportionate Share Hospital (DSH) Payments **is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on August 1, 2025 (50 MoReg 1094-1100). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

TITLE 13 – DEPARTMENT OF SOCIAL SERVICES
Division 70 – MO HealthNet Division
Chapter 20 – Pharmacy Program

ORDER OF RULEMAKING

By the authority vested in the Department of Social Services, MO HealthNet Division, under sections 208.201, 338.505, and 660.017, RSMo 2016, the division amends a rule as follows:

13 CSR 70-20.320 Pharmacy Reimbursement Allowance **is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register*

on August 1, 2025 (50 MoReg 1100-1102). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

TITLE 15 – ELECTED OFFICIALS
Division 30 – Secretary of State
Chapter 70 – Safe at Home: Address Confidentiality Program

ORDER OF RULEMAKING

By the authority vested in the Missouri Secretary of State under section 589.681, RSMo 2016, the secretary amends a rule as follows:

15 CSR 30-70.030 Program Participant Application and Certification Process **is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on July 15, 2025 (50 MoReg 992-993). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

TITLE 20 – DEPARTMENT OF COMMERCE AND INSURANCE
Division 2263 – State Committee for Social Workers
Chapter 2 – Licensure Requirements

ORDER OF RULEMAKING

By the authority vested in the State Committee for Social Workers under section 337.627, RSMo Supp. 2025, the committee amends a rule as follows:

20 CSR 2263-2.031 Acceptable Supervisors and Supervisor Responsibilities **is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on August 1, 2025 (50 MoReg 1107). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

TITLE 20 – DEPARTMENT OF COMMERCE AND INSURANCE
Division 2263 – State Committee for Social Workers
Chapter 2 – Licensure Requirements

ORDER OF RULEMAKING

By the authority vested in the State Committee for Social Workers under section 337.627, RSMo Supp. 2025, the committee amends a rule as follows:

20 CSR 2263-2.070 Temporary Permits for Licensed Social Workers **is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on August 1, 2025 (50 MoReg 1107-1108). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

This section may contain notice of hearings, correction notices, public information notices, rule action notices, statements of actual costs, and other items required to be published in the *Missouri Register* by law.

Post Office Box 570
Jefferson City, MO 65102

For additional information contact Alison Dorge at alison.dorge@health.mo.gov.

**TITLE 19 – DEPARTMENT OF HEALTH AND SENIOR
SERVICES**

**Division 60 – Missouri Health Facilities Review
Committee**

Chapter 50 – Certificate of Need Program

**NOTIFICATION OF REVIEW:
APPLICATION REVIEW SCHEDULE**

The Missouri Health Facilities Review Committee has initiated review of the CON applications listed below. A decision is tentatively scheduled for January 5, 2026. These applications are available for public inspection at the address shown below.

Date Filed

Project Number: Project Name
City (County)
Cost, Description

10/23/2025

#6247 HS: St. Luke's Hospital
Chesterfield (St. Louis County)
\$2,405,042, Acquire PET/CT unit

#6245 HS: Heartland Regional Medical Center
St. Joseph (Buchanan County)
\$2,386,500, Acquire additional PET/CT unit

10/24/2025

#6248 HS: St. Luke's Hospital
Chesterfield (St. Louis County)
\$5,000,000, Acquire additional EP lab

#6249 HS: Mercy Hospital St. Louis
St. Louis (St. Louis County)
\$2,425,643, Acquire additional hybrid IR room

#6216 HS: SSM Health DePaul Hospital St. Louis
Bridgeton (St. Louis County)
\$3,249,317, Acquire additional robotic surgery system

#6250 RS: Columbia Senior Living Community
Columbia (Boone County)
\$23,089,369, Establish 76-bed ALF

#6251 HS: BJC Outpatient Center – St. Charles
O'Fallon (St. Charles County)
\$1,569,987, Acquire MRI unit

Any person wishing to request a public hearing for the purpose of commenting on these applications must submit a written request to this effect, which must be received by November 27, 2025. All written requests and comments should be sent to:

Chairman
Missouri Health Facilities Review Committee
c/o Certificate of Need Program
920 Wildwood Drive

The Secretary of State is required by sections 347.141 and 359.481, RSMo, to publish dissolutions of limited liability companies and limited partnerships. The content requirements for the one-time publishing of these notices are prescribed by statute. This listing is published pursuant to these statutes. We request that documents submitted for publication in this section be submitted in camera ready 8 1/2" x 11" manuscript by email to adrules.dissolutions@sos.mo.gov.

NOTICE OF WINDING UP TO ALL CREDITORS OF AND CLAIMANTS AGAINST APATH, LLC

On October 14, 2025, APATH, LLC, a Missouri limited liability company (the "Company"), filed its Notice of Winding Up for Limited Liability Company with the Missouri Secretary of State. Said Notice was effective on October 14, 2025. The Company requests that all persons and organizations who have claims against it present them immediately by letter to the Company to:

UB Greensfelder LLP
Attn: Jay Nathanson
10 S. Broadway, Suite 2000
St. Louis, MO 63102

All claims must include:

- 1) The name and address of the claimant;
- 2) The amount claimed;
- 3) The basis for the claim;
- 4) The date(s) on which the event(s) on which the claim is based occurred; and
- 5) Any other documentation of the claim.

All claims against the Company will be barred unless the proceeding to enforce the claim is commenced within three (3) years after the publication of this notice.

NOTICE OF WINDING UP OF LIMITED LIABILITY COMPANY TO ALL CREDITORS OF STEVE & PEGGYS PROPERTIES MO, LLC

On October 16, 2025, Steve & Peggys Properties MO, LLC, a Missouri Limited Liability Company (hereinafter the "Company"), filed its Notice of Winding Up for Limited Liability Company with the Missouri Secretary of State. Any claims against the Company may be sent to:

Peggy Smith
33760 Paseo del Puerto
San Juan Capistrano, CA 92675

Each claim must include the following information:

- 1) The name, address and telephone number of the claimant;
- 2) The amount of the claim;
- 3) The date on which the claim arose;
- 4) The basis for the claim; and
- 5) Any documentation in support of the claim.

All claims against the Company will be barred unless the proceeding to enforce the claim is commenced within three (3) years after the publication of this notice.

NOTICE OF WINDING UP FOR TO ALL CREDITORS OF AND CLAIMANTS AGAINST PGH INVESTMENTS, LLC

On October 27, 2025, PGH Investments, LLC, a Missouri limited liability company, filed its Notice of Winding Up with the Missouri Secretary of State. The effective date of said Notice was October 27, 2025. PGH Investments, LLC, hereby requests that all person(s) and organizations with claims against it, present such claims immediately by letter to:

PGH Investments, LLC
c/o N. Austin Fax
Lowther, Johnson Attorneys at Law
901 E St Louis St. 20th St.
Springfield, MO 65806

All claims must include:

- 1) The name, address, email (if available), and telephone number of the claimant;
- 2) The amount claimed;
- 3) The basis for the claim;
- 4) The date on which the events on which the claim is based occurred; and
- 5) Documentation in support of all claims.

All claims against PGH Investments, LLC, will be barred unless a proceeding to enforce the claim is commenced within three (3) years after the publication of this Notice.

NOTICE OF WINDING UP FOR TO ALL CREDITORS OF AND CLAIMANTS AGAINST AMERICAN REFLECTIONS BATH & SPA COMPANY INC

On October 25, 2025, American Reflections Bath & Spa Company Inc, a Missouri corporation, filed its Articles of Dissolution with the Missouri Secretary of State. You are hereby notified that if you believe you have a claim against American Reflections Bath & Spa Company Inc, you must submit a summary in writing of the circumstances surrounding your claim to –

The Law Office of Chad G. Mann, LLC
901 E. Saint Louis Street, Suite 705
Springfield, MO 65806

The summary of your claim must include the following information:

- 1) The name, address, and telephone number of the claimant;
- 2) The amount of the claim;
- 3) The date of the event on which the claim is based; and
- 4) A brief description of the nature of the debt or the basis for the claim.

All claims against American Reflections Bath & Spa Company Inc will be barred unless the proceeding to enforce the claim is commenced within two (2) years after the publication of this notice.

NOTICE OF DISSOLUTION TO ALL CREDITORS OF AND CLAIMS AGAINST ALDERSON INDUSTRIAL SALES, INC

On October 14, 2025, Alderson Industrial Sales, Inc., a Missouri corporation, filed its Articles of Dissolution with the Missouri Secretary of State. You are hereby notified that if you believe you have a claim against Alderson Industrial Sales, Inc., you must submit a summary in writing of the circumstances surrounding your claim to:

Alderson Industrial Sales, Inc.
1700 Beverly Dr.
Florissant, MO 63031

The summary of your claim must include the following information:

- 1) The name, address, and telephone number of the claimant;
- 2) The amount of the claim;
- 3) The date on which the event on which the claim is based occurred; and
- 4) A brief description of the nature of the debt or the basis for the claim.

All claims against Alderson Industrial Sales, Inc., will be barred unless the proceeding to enforce the claim is commenced within two (2) years after the publication of the notice.

NOTICE OF DISSOLUTION TO ALL CREDITORS OF AND CLAIMS AGAINST EXPRESS REINSURANCE COMPANY

On 10/27/25, Express Reinsurance Company, a Missouri corporation, filed its Articles of Dissolution with the Missouri Secretary of State. You are hereby notified that if you believe you have a claim against Express Reinsurance Company, you must submit a summary in writing of the circumstances surrounding your claim to:

Express Reinsurance Company
One Express Way
St. Louis, MO 63121

The summary of your claim must include the following information:

- 1) The name, address, and telephone number of the claimant;
- 2) The amount of the claim;
- 3) The date on which the event on which the claim is based occurred; and
- 4) A brief description of the nature of the debt or the basis for the claim.

All claims against Express Reinsurance Company will be barred unless the proceeding to enforce the claim is commenced within two (2) years for Express Reinsurance Company after the publication of this Notice.

This cumulative table gives you the latest status of rules. It contains citations of rulemakings adopted or proposed after deadline for the monthly Update Service to the *Code of State Regulations*. Citations are to volume and page number in the *Missouri Register*, except for material in this issue. The first number in the table cite refers to the volume number or the publication year – 49 (2024) and 50 (2025). MoReg refers to *Missouri Register* and the numbers refer to a specific *Register* page, R indicates a rescission, W indicates a withdrawal, S indicates a statement of actual cost, T indicates an order terminating a rule, N.A. indicates not applicable, RAN indicates a rule action notice, RUC indicates a rule under consideration, and F indicates future effective date.

RULE NUMBER	AGENCY	EMERGENCY	PROPOSED	ORDER	IN ADDITION
OFFICE OF ADMINISTRATION					
1 CSR	Notice of Periodic Rule Review				50 MoReg 960
1 CSR 10	State Officials' Salary Compensation Schedule				47 MoReg 1457
DEPARTMENT OF AGRICULTURE					
2 CSR	Notice of Periodic Rule Review				50 MoReg 960
2 CSR 80-2.190	State Milk Board		50 MoReg 742		
2 CSR 80-5.010	State Milk Board		50 MoReg 1631		
2 CSR 80-6.055	State Milk Board		This Issue		
2 CSR 90	Weights, Measures and Consumer Protection				50 MoReg 718
2 CSR 90-21.010	Weights, Measures and Consumer Protection		50 MoReg 1318		
DEPARTMENT OF CONSERVATION					
3 CSR	Notice of Periodic Rule Review				50 MoReg 960
3 CSR 10-4.111	Conservation Commission		50 MoReg 1631		
3 CSR 10-5.215	Conservation Commission		50 MoReg 890	50 MoReg 1681	
3 CSR 10-5.222	Conservation Commission		50 MoReg 890R	50 MoReg 1681R	
3 CSR 10-5.225	Conservation Commission		50 MoReg 891	50 MoReg 1682	
3 CSR 10-5.250	Conservation Commission		50 MoReg 891	50 MoReg 1682	
3 CSR 10-5.300	Conservation Commission		50 MoReg 891	50 MoReg 1683	
3 CSR 10-5.310	Conservation Commission		50 MoReg 892	50 MoReg 1683	
3 CSR 10-5.315	Conservation Commission		50 MoReg 892	50 MoReg 1683	
3 CSR 10-5.320	Conservation Commission		50 MoReg 892	50 MoReg 1683	
3 CSR 10-5.324	Conservation Commission		50 MoReg 893	50 MoReg 1683	
3 CSR 10-5.330	Conservation Commission		50 MoReg 893	50 MoReg 1684	
3 CSR 10-5.331	Conservation Commission		50 MoReg 894	50 MoReg 1684	
3 CSR 10-5.340	Conservation Commission		50 MoReg 894	50 MoReg 1684	
3 CSR 10-5.345	Conservation Commission		50 MoReg 894	50 MoReg 1684	
3 CSR 10-5.351	Conservation Commission		50 MoReg 894	50 MoReg 1685	
3 CSR 10-5.352	Conservation Commission		50 MoReg 895	50 MoReg 1685	
3 CSR 10-5.359	Conservation Commission		50 MoReg 895	50 MoReg 1685	
3 CSR 10-5.360	Conservation Commission		50 MoReg 895	50 MoReg 1686	
3 CSR 10-5.365	Conservation Commission		50 MoReg 896	50 MoReg 1686	
3 CSR 10-5.370	Conservation Commission		50 MoReg 896	50 MoReg 1686	
3 CSR 10-5.425	Conservation Commission		50 MoReg 896	50 MoReg 1687	
3 CSR 10-5.429	Conservation Commission		50 MoReg 897	50 MoReg 1687	
3 CSR 10-5.430	Conservation Commission		50 MoReg 897	50 MoReg 1688	
3 CSR 10-5.434	Conservation Commission		50 MoReg 897	50 MoReg 1688	
3 CSR 10-5.435	Conservation Commission		50 MoReg 898	50 MoReg 1688	
3 CSR 10-5.436	Conservation Commission		50 MoReg 898	50 MoReg 1689	
3 CSR 10-5.440	Conservation Commission		50 MoReg 898	50 MoReg 1689	
3 CSR 10-5.445	Conservation Commission		50 MoReg 899	50 MoReg 1689	
3 CSR 10-5.460	Conservation Commission		50 MoReg 899	50 MoReg 1689	
3 CSR 10-5.465	Conservation Commission		50 MoReg 899	50 MoReg 1689	
3 CSR 10-5.535	Conservation Commission		50 MoReg 900	50 MoReg 1690	
3 CSR 10-5.540	Conservation Commission		50 MoReg 900	50 MoReg 1690	
3 CSR 10-5.545	Conservation Commission		50 MoReg 900	50 MoReg 1690	
3 CSR 10-5.551	Conservation Commission		50 MoReg 901	50 MoReg 1690	
3 CSR 10-5.552	Conservation Commission		50 MoReg 901	50 MoReg 1691	
3 CSR 10-5.554	Conservation Commission		50 MoReg 901	50 MoReg 1691	
3 CSR 10-5.559	Conservation Commission		50 MoReg 901	50 MoReg 1691	
3 CSR 10-5.560	Conservation Commission		50 MoReg 902	50 MoReg 1692	
3 CSR 10-5.565	Conservation Commission		50 MoReg 902	50 MoReg 1692	
3 CSR 10-5.567	Conservation Commission		50 MoReg 902	50 MoReg 1693	
3 CSR 10-5.570	Conservation Commission		50 MoReg 903	50 MoReg 1693	
3 CSR 10-5.576	Conservation Commission		50 MoReg 903	50 MoReg 1693	
3 CSR 10-5.579	Conservation Commission		50 MoReg 903	50 MoReg 1693	
3 CSR 10-5.580	Conservation Commission		50 MoReg 904	50 MoReg 1694	
3 CSR 10-5.600	Conservation Commission		50 MoReg 904	50 MoReg 1694	
3 CSR 10-5.605	Conservation Commission		50 MoReg 904	50 MoReg 1694	
3 CSR 10-5.700	Conservation Commission		50 MoReg 905	50 MoReg 1694	
3 CSR 10-5.710	Conservation Commission		50 MoReg 905	50 MoReg 1695	
3 CSR 10-5.800	Conservation Commission		50 MoReg 905	50 MoReg 1695	
3 CSR 10-5.805	Conservation Commission		50 MoReg 905	50 MoReg 1695	
3 CSR 10-5.900	Conservation Commission		50 MoReg 906	50 MoReg 1695	
3 CSR 10-5.950	Conservation Commission		50 MoReg 906	50 MoReg 1695	
3 CSR 10-6.505	Conservation Commission		50 MoReg 1632		
3 CSR 10-6.540	Conservation Commission		50 MoReg 1632		
3 CSR 10-7.410	Conservation Commission		50 MoReg 919	50 MoReg 1707	
3 CSR 10-8.510	Conservation Commission		50 MoReg 919	50 MoReg 1708W	
3 CSR 10-8.515	Conservation Commission		50 MoReg 921	50 MoReg 1708	
3 CSR 10-9.105	Conservation Commission		50 MoReg 921	50 MoReg 1708	
3 CSR 10-9.106	Conservation Commission		50 MoReg 922	50 MoReg 1709	
3 CSR 10-9.350	Conservation Commission		50 MoReg 922	50 MoReg 1709	

RULE NUMBER	AGENCY	EMERGENCY	PROPOSED	ORDER	IN ADDITION
3 CSR 10-9.351	Conservation Commission		50 MoReg 922	50 MoReg 1709	
3 CSR 10-9.352	Conservation Commission		50 MoReg 923	50 MoReg 1709	
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20 CSR 2270-2.031	Missouri Veterinary Medical Board		50 MoReg 1219		
20 CSR 2270-2.041	Missouri Veterinary Medical Board		50 MoReg 1219		
20 CSR 2270-3.020	Missouri Veterinary Medical Board		50 MoReg 1219		
20 CSR 2270-4.060	Missouri Veterinary Medical Board		50 MoReg 1108		
20 CSR 2085-4.070	Board of Cosmetology and Barber Examiners		50 MoReg 1255		
20 CSR 4240-10.035	Public Service Commission		50 MoReg 1370		
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20 CSR 4240-10.195	Public Service Commission		This Issue		
20 SCR 4240-13.055	Public Service Commission		50 MoReg 1376		
20 CSR 4240-40.020	Public Service Commission		50 MoReg 572	50 MoReg 1379	
20 CSR 4240-40.030	Public Service Commission		50 MoReg 576	50 MoReg 1380	
20 CSR 4240-40.080	Public Service Commission		50 MoReg 615	50 MoReg 1381	
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23 CSR 10-3.015	National Guard		This Issue		

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5 CSR 20-300.110 Individuals with Disabilities Education Act, Part B.50 MoReg 1529Sept. 30, 2025. . . . March 28, 2026

Department of Revenue

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12 CSR 10-41.010 Annual Adjusted Rate of InterestThis Issue Jan 1, 2026. June 29, 2026

Department of Social Services

Children's Division

13 CSR 35-24.080 Children's Income Disbursement System (KIDS)50 MoReg 1619.Oct. 23, 2025.April 20, 2026

13 CSR 35-60.010 Family Homes Offering Foster Care50 MoReg 1619.Oct. 23, 2025.April 20, 2026

13 CSR 35-60.040 Physical and Environmental Standards.50 MoReg 741. May 5, 2025. Feb. 11, 2026

MO HealthNet Division

13 CSR 70-3.200 Ambulance Service Reimbursement Allowance50 MoReg 1033 July 7, 2025. Feb. 26, 2026

13 CSR 70-10.110 Nursing Facility Reimbursement Allowance50 MoReg 1036 July 8, 2025. Feb. 26, 2026

13 CSR 70-15.010 Inpatient Hospital Services Reimbursement

Methodology.50 MoReg 1036 July 8, 2025. Feb. 26, 2026

13 CSR 70-15.015 [Direct Medicaid]Supplemental Payments50 MoReg 1048 July 7, 2025. Feb. 26, 2026

13 CSR 70-15.110 Federal Reimbursement Allowance (FRA)50 MoReg 1054 July 7, 2025. Feb. 26, 2026

13 CSR 70-15.160 Outpatient Hospital Services Reimbursement

Methodology.50 MoReg 1059 July 7, 2025. Feb. 26, 2026

13 CSR 70-15.190 Out-of-State Hospital Services Reimbursement Plan50 MoReg 1063 July 7, 2025. Feb. 26, 2026

13 CSR 70-15.220 Disproportionate Share Hospital (DSH) Payments.50 MoReg 1063 July 7, 2025. Feb. 26, 2026

13 CSR 70-20.320 Pharmacy Reimbursement Allowance50 MoReg 1070 July 8, 2025. Feb. 26, 2026

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15 CSR 50-5.035 Grant Program50 MoReg 1249Aug. 8, 2025.Feb. 3, 2026

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Division of Regulation and Licensure

19 CSR 30-1.002 Schedules of Controlled Substances.50 MoReg 1620 Oct. 29, 2025.April 26, 2026

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Health Care Plan

22 CSR 10-2.053 Health Savings Account Plan Benefit Provisions and

Covered ChargesNext Issue. Jan. 1, 2026. June 29, 2026

22 CSR 10-2.075 Review and Appeals Procedure.Next Issue. Jan. 1, 2026. June 29, 2026

22 CSR 10-2.089 Pharmacy Employer Group Waiver Plan for Medicare

Primary MembersNext Issue. Jan. 1, 2026. June 29, 2026

22 CSR 10-2.090 Pharmacy Benefit SummaryNext Issue. Jan. 1, 2026. June 29, 2026

22 CSR 10-3.055 Health Savings Account Plan Benefit Provisions and

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22 CSR 10-3.075 Review and Appeals Procedure.Next Issue. Jan. 1, 2026. June 29, 2026

22 CSR 10-3.090 Pharmacy Benefit SummaryNext Issue. Jan. 1, 2026. June 29, 2026

The Secretary of State shall publish all executive orders beginning January 1, 2003, pursuant to section 536.035.2, RSMo.

ORDER	SUBJECT MATTER	FILED DATE	PUBLICATION
2025			
25-33	Orders state offices to be closed on Friday, November 28, 2025	November 7, 2025	Next Issue
25-32	Reinstates with revisions the “Missouri Manual for Courts-Martial, 2025.”	November 7, 2025	Next Issue
25-31	Extends Executive Order 25-28 until December 31, 2025	October 29, 2025	This Issue
25-30	Orders the Director of the Missouri Department of Social Services to prepare and submit a request for a waiver to the United States Department of Agriculture to authorize alterations to Missouri’s SNAP program in a manner that prioritizes healthy food and nutritional value	September 28, 2025	50 MoReg 1531
25-29	Declares a Drought Alert in several Missouri counties, directs the Director of the Department of Natural Resources to promote the use of Condition Monitoring Observer Reports, and directs all state agencies to provide assistance to affected communities	September 22, 2025	50 MoReg 1530
25-28	Extends portions of Executive Order 25-27 until October 31, 2025	August 28, 2025	50 MoReg 1317
25-27	Extends Executive Orders 25-23 and 25-24 until August 31, 2025	June 30, 2025	50 MoReg 1075
25-26	Designates members of his staff to have supervisory authority over departments, divisions, and agencies of state government	June 24, 2025	50 MoReg 1073
25-25	Declares a State of Emergency and orders the Adjutant General to call into active service any state militia deemed necessary to support civilian authorities due to civil unrest in Missouri	June 12, 2025	50 MoReg 987
Proclamation	Convenes the First Extraordinary Session of the First Regular Session of the One Hundred Third General Assembly to appropriate money to specific areas as well as enact legislation regarding income tax deductions, the Missouri Housing Trust Fund, tax credits, and economic incentives	May 27, 2025	50 MoReg 888
25-24	Orders the Director of the Missouri Department of Health and Senior Services and the State Board of Pharmacy vested with full discretionary authority to temporarily waive or suspend statutory or administrative rule or regulation to serve the interests of public health and safety in the aftermath of severe weather that began on March 14, 2025	May 20, 2025	50 MoReg 887
25-23	Extends Executive Orders 25-20 and 25-22 until June 30, 2025	May 13, 2025	50 MoReg 769
25-22	Extends Executive Orders 25-19, 25-20, and 25-21 until May 14, 2025	April 14, 2025	50 MoReg 690
25-21	Directs the Adjutant General to call into active service any state militia deemed necessary to support civilian authorities due to the severe weather beginning April 1, 2025	April 2, 2025	50 MoReg 689
25-20	Orders that the Director of the Missouri Department of Natural Resources is vested with authority to temporarily waive or suspend statutory or administrative rule or regulation to serve the interests of public health and safety in the aftermath of severe weather that began on March 14, 2025	March 20, 2025	50 MoReg 567
25-19	Declares a State of Emergency and directs the Missouri State Emergency Operations Plan be activated due to forecasted severe storm systems beginning on March 14	March 14, 2025	50 MoReg 531
25-18	Orders all executive agencies to comply with the principle of equal protection and ensure all rules, policies, employment practices, and actions treat all persons equally. Executive agencies are prohibited from considering diversity, equity, and inclusion in their hiring decisions, and no state funds shall be utilized for activities that solely or primarily support diversity, equity, and inclusion initiatives	February 18, 2025	50 MoReg 413

ORDER	SUBJECT MATTER	FILED DATE	PUBLICATION
25-17	Declares a State of Emergency and activates the Missouri State Emergency Operations Plan due to forecasted severe winter storm systems and exempts hours of service requirements for vehicles transporting residential heating fuel until March 10, 2025	February 10, 2025	50 MoReg 411
25-16	Establishes the Governor's Workforce of the Future Challenge for the Missouri Department of Elementary and Secondary Education, with the Missouri Department of Education and Workforce Development, to improve existing career and technical education delivery systems	January 28, 2025	50 MoReg 361
25-15	Orders the Office of Childhood within the Missouri Department of Elementary and Secondary Education to improve the state regulatory environment for child care facilities and homes	January 28, 2025	50 MoReg 360
25-14	Establishes the Missouri School Funding Modernization Task Force to develop recommendations for potential state funding models for K-12 education	January 28, 2025	50 MoReg 358
25-13	Orders Executive Department directors and commissioners to solicit input from their respective agency stakeholders and establishes rulemaking requirements for state agencies	January 23, 2025	50 MoReg 356
25-12	Establishes a Code of Conduct for all employees of the Office of the Governor	January 23, 2025	50 MoReg 354
25-11	Designates members of his staff to have supervisory authority over departments, divisions, and agencies of state government	January 23, 2025	50 MoReg 352
25-10	Declares a State of Emergency and activates the Missouri State Emergency Operations Plan due to forecasted severe winter storm systems and exempts hours of service requirements for vehicles transporting products utilized by poultry and livestock producers in their farming and ranching operations until January 24, 2025	January 17, 2025	50 MoReg 350
25-09	Directs the Commissioner of Administration to ensure all flags of the United States and the State of Missouri are flown at full staff at all state buildings and grounds on January 20, 2025 for a period of 24 hours	January 15, 2025	50 MoReg 290
25-08	Declares a State of Emergency and activates the Missouri State Emergency Operations Plan and exempts hours of service requirements for vehicles transporting residential heating fuel until February 2, 2025	January 13, 2025	50 MoReg 288
25-07	Orders the Department of Corrections and the Missouri Parole Board to assemble a working group to develop recommendations to rulemaking for the parole process	January 13, 2025	50 MoReg 287
25-06	Orders the Director of the Department of Public Safety and the Superintendent of the Missouri State Highway Patrol to modify the Patrol's salary schedule by reducing the time of service required to reach the top salary tier from 15 years of service to 12 years of service	January 13, 2025	50 MoReg 286
25-05	Directs the Department of Public Safety in collaboration with the Missouri State Highway Patrol to include immigration status in the state's uniform crime reporting system and to facilitate the collection of such information across the state	January 13, 2025	50 MoReg 285
25-04	Directs the Director of the Department of Public Safety in collaboration with the Superintendent of the Missouri State Highway Patrol to establish and maintain a memorandum of understanding with the U.S. Department of Homeland Security and actively collaborate with federal agencies. The Superintendent of the Missouri State Highway Patrol shall designate members for training in federal immigration enforcement	January 13, 2025	50 MoReg 284
25-03	Establishes the "Blue Shield Program" within the Department of Public Safety to recognize local governments committed to public safety within their community	January 13, 2025	50 MoReg 282

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25-02	Establishes "Operation Relentless Pursuit," a coordinated law enforcement initiative	January 13, 2025	50 MoReg 281
25-01	Declares a State of Emergency and activates the Missouri State Emergency Operations Plan due to forecasted severe winter storm systems and exempts hours of service requirements for vehicles transporting residential heating fuel until January 13, 2025	January 3, 2025	50 MoReg 279
2024			
24-16	Orders state offices to be closed at 12:00 p.m. on Tuesday, December 24, 2024	December 9, 2024	50 MoReg 14
24-15	Orders state offices to be closed on Friday, November 29, 2024	November 7, 2024	49 MoReg 1890
24-14	Declares a State of Emergency and directs the Missouri State Emergency Operations Plan be activated due to ongoing and forecasted severe storm systems	November 5, 2024	49 MoReg 1889
24-13	Declares a drought alert for 88 Missouri counties in accordance with the Missouri Drought Mitigation and Response Plan and orders the director of the Department of Natural Resources to activate and designate a chairperson for the Drought Assessment Committee	October 29, 2024	49 MoReg 1802
24-12	Revokes the rescission of Executive Order 97-97	October 24, 2024	49 MoReg 1801
24-11	Rescinds 177 executive orders that are no longer necessary or applicable to the operations of the government	October 23, 2024	49 MoReg 1799
24-10	Directs the Department of Health and Senior Services to address foods containing unregulated psychoactive cannabis products and the Department of Public Safety Division of Alcohol and Tobacco to amend regulations on unregulated psychoactive cannabis products	August 1, 2024	49 MoReg 1343
24-09	Orders executive branch state offices closed on Friday, July 5, 2024	July 1, 2024	49 MoReg 1188
24-08	Extends Executive Order 24-06 and the State of Emergency until July 31, 2024	June 26, 2024	49 MoReg 1187
24-07	Extends Executive Order 23-06 and the State of Emergency until June 30, 2024	May 30, 2024	49 MoReg 954
24-06	Declares a State of Emergency and directs the Missouri State Emergency Operations Plan be activated due to forecasted severe storm systems	May 2, 2024	49 MoReg 847
24-05	Extends Executive Order 23-05 to address drought-response efforts until September 1, 2024	April 26, 2024	49 MoReg 792
24-04	Designates members of his staff to have supervisory authority over departments, divisions and agencies of state government	February 29, 2024	49 MoReg 447
24-03	Declares a State of Emergency and declares Missouri will implement the Emergency Mutual Aid Compact (EMAC) agreement with the State of Texas to provide support with border operations	February 20, 2024	49 MoReg 446
24-02	Declares a State of Emergency and directs the Missouri State Emergency Operations Plan be activated due to forecasted winter storm systems	January 11, 2024	49 MoReg 270
24-01	Orders the Dept. of Agriculture to establish rules regarding acquisitions of agricultural land by foreign businesses	January 2, 2024	49 MoReg 136

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Missouri highways and transportation commission

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